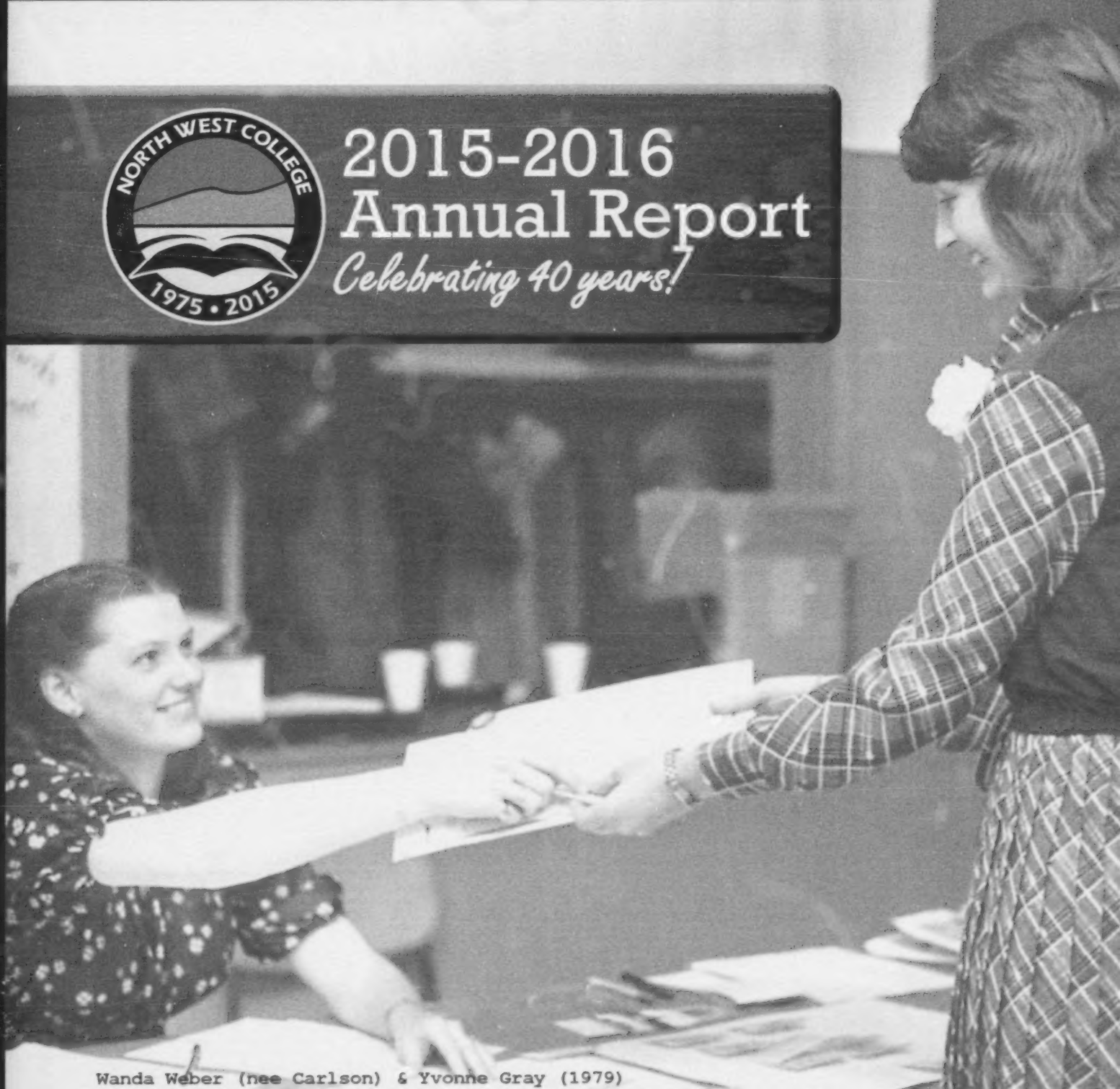
2015-2016 Annual Report

Celebrating 40 years!



Wanda Weber (nee Carlson) & Yvonne Gray (1979)

November 30, 2016

The Honourable Bronwyn Eyre
Minister of Advanced Education
Legislative Building
Regina SK S4S 0B3

The Honourable Minister Eyre:
On behalf of the Board, and in accordance with Section 16 of the Regional College Act and Section 14 of the Regional Colleges Regulations, I am pleased to submit the Annual Report of North West College for the fiscal year ending June 30, 2016.

Sincerely,

Ken Hodgson
Acting Chair
Board of Governors

Michelle Tatton, Jeanna Walker & Anna Bast (2016)

Board Chair and President's Message

On behalf of the Board of Governors and staff of North West College (NWC), we are pleased to submit the annual report and audited financial statements for this fiscal year ending June 30, 2016.

North West College is the premier post-secondary institution in northwest Saskatchewan offering a breadth of adult learning opportunities including Adult Basic Education, Skills Training, University programs, industry certificates and special interest courses. In 2015-16, North West celebrated 40 years of development with the northwest region. With this annual report we take time to reflect on our history, the growth we've experienced and those individuals touched by North West College over the past four decades. Thanks to the diversity of our region, its people and its diverse economy, North West has cultivated a tradition of excellence in rural education, innovation in program delivery and the fostering of an inclusive learning and working environment. We are very proud of these achievements.

During the 2015-2016 academic year, North West implemented a comprehensive three year plan based on the Balanced Scorecard method of strategic planning. The first year findings of the strategic plan will be highlighted throughout this report and stand as testimony to the excellent work undertaken over the past year. Aligning with our mission, in 2015-16 North West continued to deliver responsive and adaptable programming to enhance the cultural, economic and social life of the individuals and communities it serves.

In the last 40 years NWC has served 168,753 students, produced over 2,000 skilled tradespersons and graduated 885 Adult 12 learners. Committed to this region replete with rural culture and strength, in 2015-16 alone NWC offered programming in 21 communities including 11 First Nations. We wish to thank all supporters and friends of North West College for being a part of our growth over the past forty years and we look forward to our continued work in cultivating a regional College that meets the needs of all adult learners in Saskatchewan's northwest. The history of North West College is the story of our people, our communities and our region. Thank you for letting us be a part of this continuing story.

Ken Hodgson
Acting Board Chair

Tavia Laliberte
President & CEO

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Board of Governors

Chair
WALLY LORENZ
Wilkie

Vice-Chair
KEN HODGSON
Big River

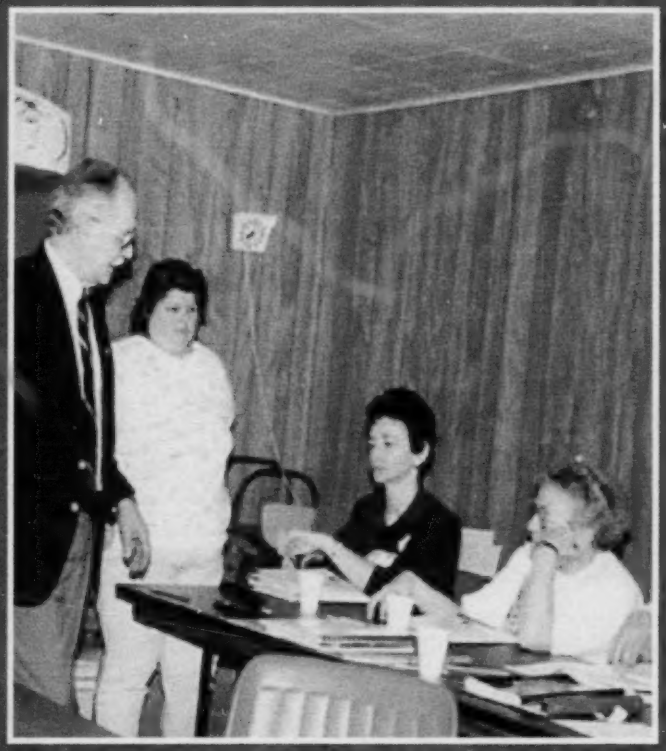
Board Member
CAREY BAKER
Unity

Board Member
GAETAN COUTURE
Victoire

Board Member
ANN MCARTHUR
Battleford

Board Member
BYRON MERKOSKY
Edam

Board Member
WAYNE PIKE
Meadow Lake



Instructor Ed Merkosky during the 1980s. His son, Byron Merkosky is a member of the current Board of Directors.

1984-85 Board of Governors

2006-07 Board of Governors

College Board Members Past & Present

Harold Hillstad	1975-76
Raymonde McInnis	1975-76
Beatrice Fonda	1975-78
Ethel Heggstrom	1975-78
Helen Blackstock	1975-79
James Torgersen	1975-79
Robert McIntyre	1975-80
Mary L'Heureux	1976-78
Robert Gilchrist	1976-79
Denis Dubé	1978-80
Robert LaRocque	1978-80
Gwen Zweifel	1978-80
John Douville	1979-80
George Fergusson	1979-80
Linda Prafke	1979-80
Fred Buglas	1980-83
Ben Denluck	1980-83
Shannon Lindgren	1980-83
Eugene Michalyuk	1980-83
Dee Legott	1983-87
Raymonde Bru	1983-88
Orval Ens	1983-89
Jim McHugh	1983-90
Donald Wilson	1983-90
Dianne Dombroski	1983-92
Carol Leger	1983-92
Lorna Senum	1987-91
Marilyn Crawford	1987-92
Lynn Doll	1990-92
Art Huys	1990-92
Gerald Walker	1990-92
Robert Hewitt	1992-94
Theresa Utri	1992-96
JoElla Rafuse	1992-97
Grant Fulton	1992-98
Albert (Bob) Larocque	1992-98
Shannon Lindgren	1992-98
Brenda Villeneuve	1992-98
Clayton Campbell	1994-99
Adele Wehrhahn	1996-03
Robert Clipperton	1998-01
Ruth Martin	1998-03
Sherman Krahenbil	1998-04
John Hritzuk	1998-06
Annette Smith	1999-06
Ann McArthur	1999-07; 2012-16
Sandra Favel Rewerts	2003-09
Norman Deutscher	2004-12
Carol Lafond	2004-12
Maurice Champigny	2006-08
Les Hurlburt	2006-13
Colin Hughes	2006-14
Wally Lorenz	2008-16
Harry Kostuik	2009-14
Ken Hodgson	2009-16
Byron Merkosky	2012-16
Carey Baker	2014-16
Gaetan Couture	2014-16
Wayne Pike	2014-16

Mistikwa – A Beginning

Our History – Through a system of thirty-two committees which provided programming in 47 communities, the Mistikwa Community College Board and our Community College worked to provide northwest Saskatchewan with adult learning opportunities. Programs included Adult Basic Education (ABE), University Transfers, Homemaking Skills, Health & Physical Education, Agricultural Programs and Fine & Applied Arts. The majority of programs were short courses with adults between the ages of 30 and 49 years. of age comprising the largest portion of the 5,698 students. The College was heavily dependent on local volunteer support with many courses being taught by unpaid staff. Its name Mistikwa which means "cluster of growing trees" in Cree speaks volumes about the college and its values. Rooted in Aboriginal teaching, valuing the diversity of our region, Mistikwa celebrates the strength of our diversity and the importance of growth in lifelong learning.

In 2015-16 – North West College has never forgotten that our strength is drawn from service to the region in its entirety. This is one of the reasons why we have become a provincial leader in rural education. In 2015-16 North West College served 21 communities including 11 First Nations.

Figure 1. North West College Program Map 2010-16

1975-1977

EVENTS (76-77) Meadow Lake office opens – 2 staff hired
PRINCIPAL Delmar Gorius
BOARD CHAIRS (75-76) Ray McInnis (76-77) Helen Blackstock

"Truly great concept – that of a decentralized, local decision-making for the development and delivery of continuing education services." ~ Helen Blackstock

Board - Mrs. Helen Blackstock, [illegible] Gorius, Ray McInnis, Ted DeCosta

University – At a Crossroads in Educational Focus

Our History – In 1978-79 Mistikwa negotiated with the University of Saskatchewan for a full slate of credit classes to be offered through distance education at the North Battleford site. As the College developed, accessible university education would become a critical piece of its service. Committed to accessible lifelong learning and community education, offering teacher training became the keystone of university programming. Bachelor and Master of Education programs were offered through the University of Oregon, First Nations University of Canada and currently through the University of Regina.

In 2015-16 – North West provides first and second year classes relevant to many faculties and degree programs. Through North West, students have direct entry into:

Agriculture (U of S)	Business Administration (U of R)
Arts & Science (U of S)	Education (U of R)
Arts (U of R)	Science (U of R)

98%
Student Satisfaction Rate

North West students also took pre-requisite courses for entry into programs such as:

Medicine/Dentistry	Pharmacy/ Nutrition
Physical Therapy	Law
Social Work	Education
Veterinary Medicine	Police Studies
Human Justice	Pre-professional Nursing

In 2015-16, NWC had 95 students register for University courses.

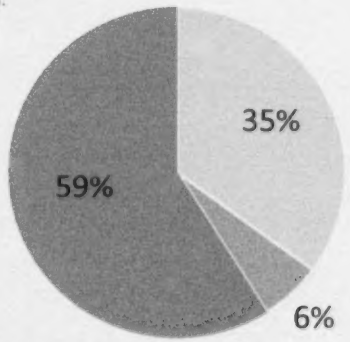
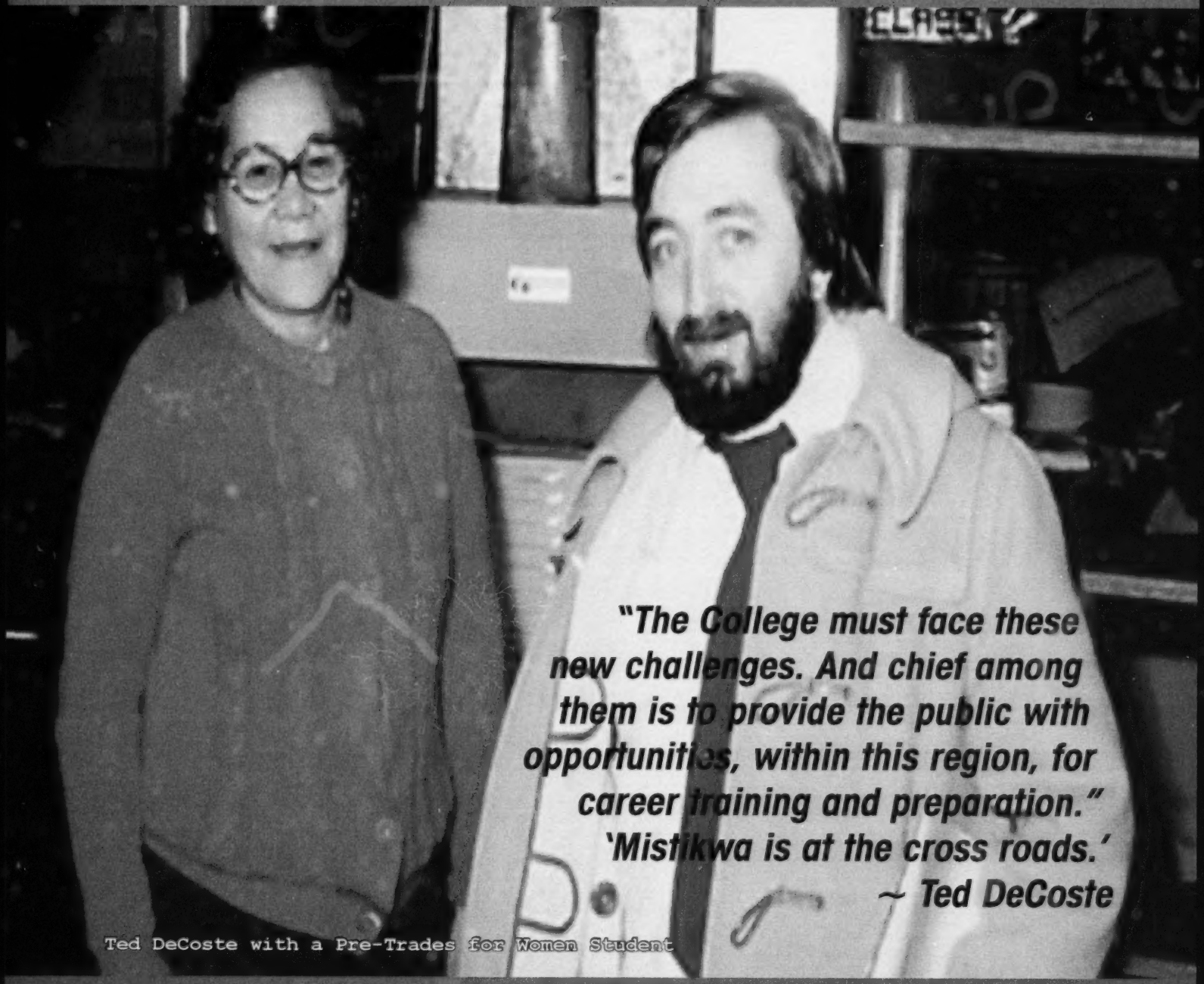


Figure 2. Proportion of students in each program area based on FLEs

1977-1980

EVENTS (78-79) U of S credit classes offered
PRINCIPAL Delmar Gorius
BOARD CHAIRS (77-78) Robert McIntyre (78-80) Denis Dubé



"The College must face these new challenges. And chief among them is to provide the public with opportunities, within this region, for career training and preparation."
'Mistikwa is at the cross roads.'
~ Ted DeCoste

Ted DeCoste with a Pre-Trades for Women Student

Institute Credit – The Economic Driver

Our History – During the early 1980s at the height of the oil shock and ensuing economic recession, colleges transitioned from community based non-credit programs in favour of certificate programs issued by the provincial government. Learning Centers were established across the region to continue outreach and fill the void left by the reduction of these volunteer-led special interest classes. In the 1970s and 80s, the move to professionalize the post-secondary sector was in full swing across Canada and Mistikwa Community College was not immune to this national trend. For the vast majority of colleges and universities this process resulted in the centralization of services at the direct detriment to rural outreach. For Mistikwa, the establishment of Learning Centers in this time of financial scarcity speaks to the integral commitment to invest in the region as a whole. While provincial certification of training was a critical piece of the legitimization of institutions, these learning centers ensured that none would be left behind in the process of educational professionalization.

In 2015-2016 – This tradition of rural investment, and service with integrity, are still core values of North West College. Diversified program delivery is one of the identified key performance indicators for the current strategic plan. In 2015-16, North West produced an additional 31 FLEs in programs identified as being offered through non-traditional arrangements such as evening programs, weekend programs or institution credit programs being offered in rural communities. This increase was due in large part to the growing demand for rural Continuing Care Assistant programs that were offered in Maidstone, Turtleford, Spiritwood and Big River First Nation. As the need for health care professionals in the region continues to grow, North West College will be here to offer the training to meet the needs of our communities.

Institute Credit – On our campuses, Institute Credit programs continued this tradition of excellence. Programs offered included:

Business	Business, Computer Network Technician, Office Administration
Health	Continuing Care Assistant, Practical Nursing
Community Services	Early Childhood Education, Life Coach Training, Youth Care Worker
Trades	Electrician, Food Services Cook, Hairstylist, Heavy Equipment Technician, Institutional Cooking, Plumbing and Pipefitting, Welding

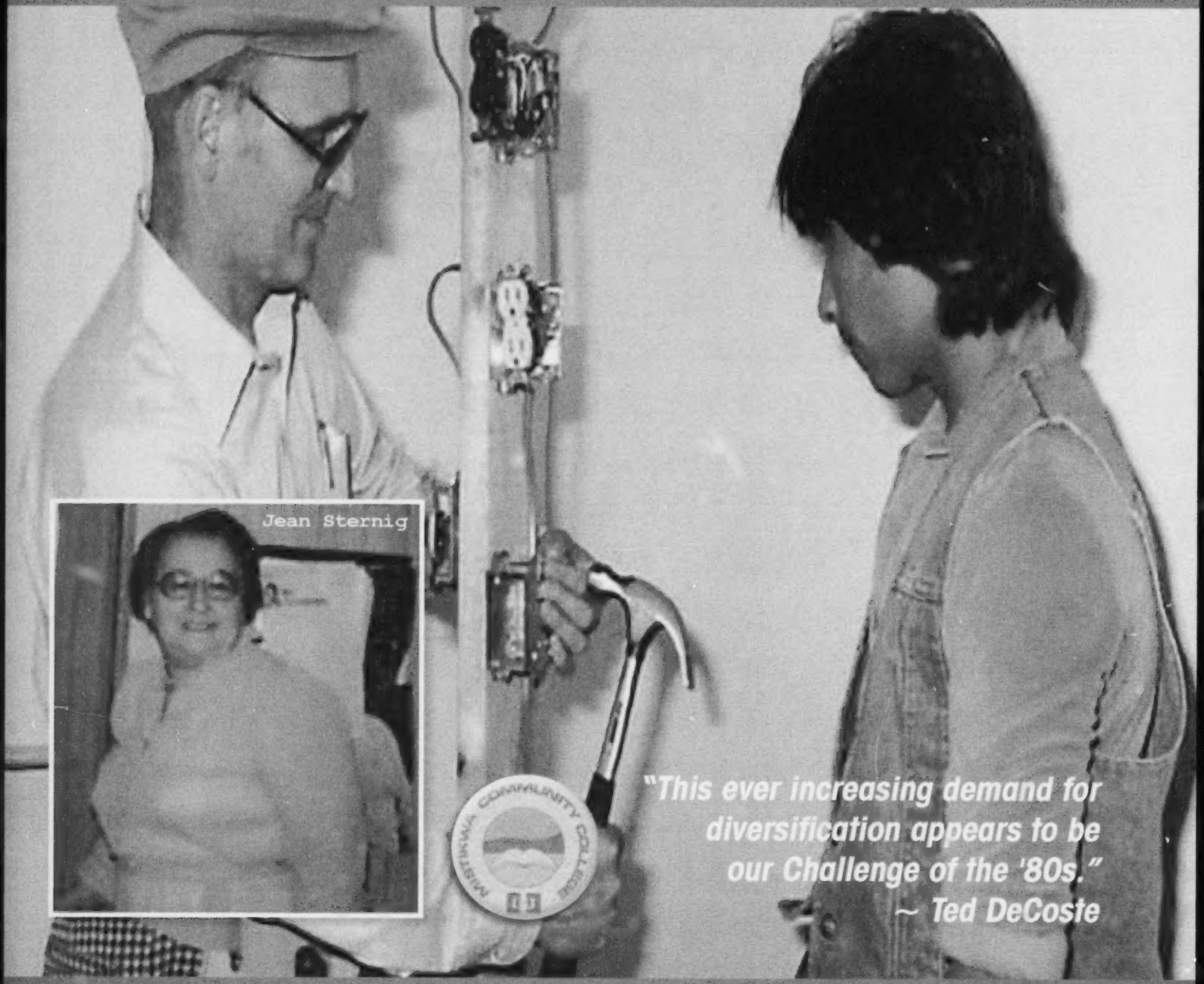
Industry Credit – We also offered Industry Credit programs which enable participants to gain and retain employment in the industry where such training is required. These include Safety tickets, First Aid/CPR and other industry requirements.

Non-Credit – Non-Credit programming includes community interest classes, computer training, software training and professional development classes including programs as diverse as Conversational Cree and Nutrition Coordinator training.

Due to our responsive program planning 91% of Institute Credit Program seats were filled in 2015-16.

1981-1983

EVENTS (80-81) Outreach Mobile created a trailer for counselling career services
PRINCIPAL Jean Sternig
BOARD CHAIR (81-83) Fred J. Buglas



"This ever increasing demand for diversification appears to be our Challenge of the '80s."
~ Ted DeCoste

(81-82) Learning Centers established across the region in various locations
(81-82) Certificates in Skills Training first offered

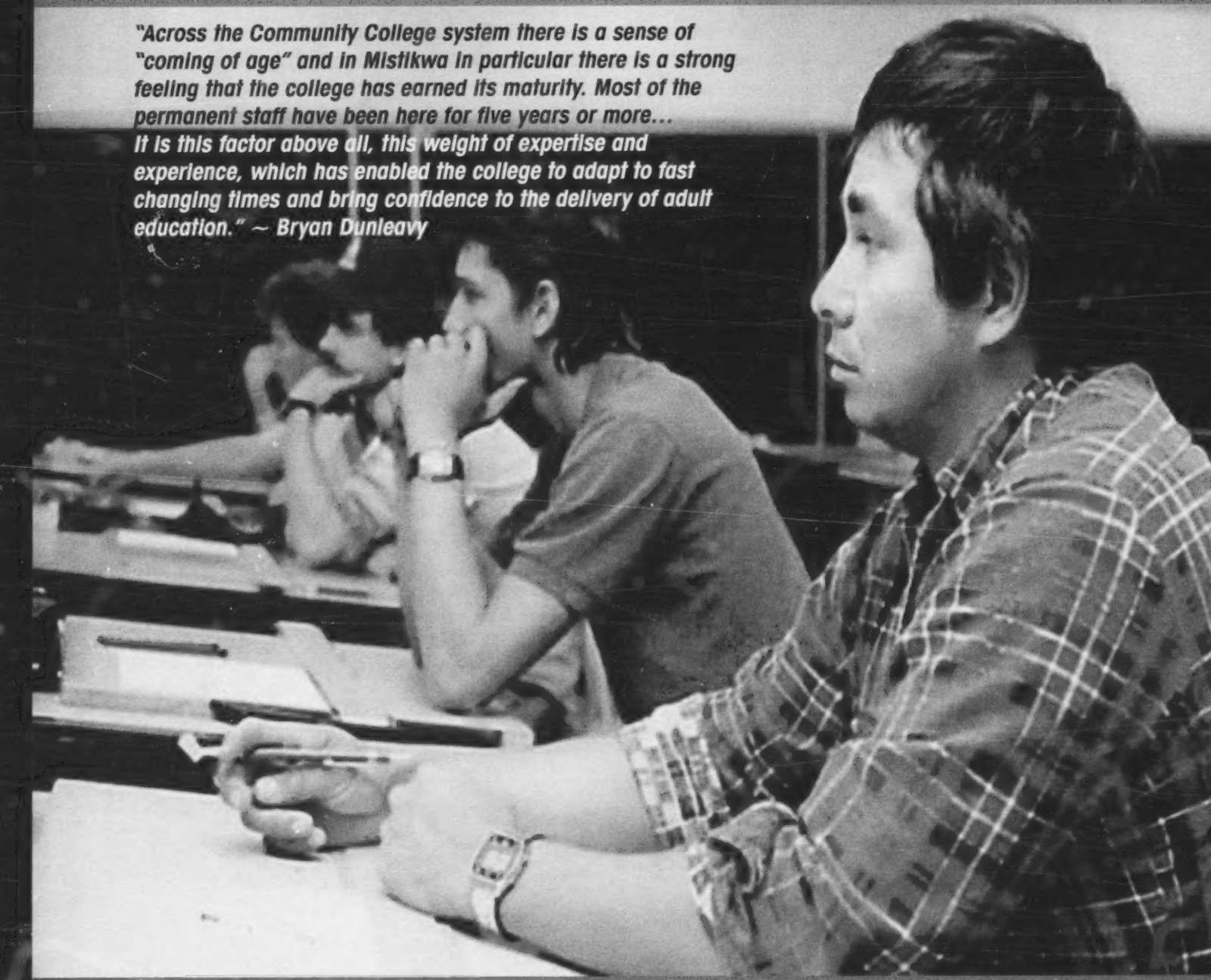
North West Regional College Formed

In 1986-87 The Regional Colleges Act was rolled out across the province. In many areas of the province this act resulted in the amalgamation of small colleges into larger institutions. Mistikwa Community College did not undergo amalgation but did grow in the territory it covered. The new territory now included Unity, Wilkie, Rosthern, Duck Lake, Shellbrook, Sturgeon Lake and the Prince Albert National Park.

For President Bryan Dunleavy this expansion of territory and entrenchment under a provincial act offered stability and legitimization for the work being done by the newly formed North West Regional College. Staff expanded, new institute credit programs were offered through the Saskatchewan Skills Development Program in both Meadow Lake and North Battleford and STELLA Tele-learning opportunities in Meadow Lake, St. Walburg and Unity meant that the College was developing into a large organization.

1983-1989

EVENTS (83-84) Saskatchewan Skills Development Program set up in ML & NB
PRINCIPAL Bryan Dunleavy
BOARD CHAIRS (83-84; 88-89) Orval Ens, (84-86) Donald W. Wilson, C.A., (86-88) Jim McHugh



"Across the Community College system there is a sense of "coming of age" and in Mistikwa in particular there is a strong feeling that the college has earned its maturity. Most of the permanent staff have been here for five years or more... It is this factor above all, this weight of expertise and experience, which has enabled the college to adapt to fast changing times and bring confidence to the delivery of adult education." ~ Bryan Dunleavy

(84-85) ML services move to a bigger office (85-86); 1st M.Ed. offered through Univ. of Oregon
(86-87) Name change to North West Regional College, (87-88) SIAST created
(88-89) Student Services Department created, (88-89) STELLA Tele-Learning offered

Finding Direction – Mission and Goals Established

Under the direction of the College's first 'President', Andrew Mirlin, the strategic direction of North West began to take form. For almost two decades, the exceptional staff of NWRC has been working to provide adult learning opportunities to northwestern Saskatchewan. North West knew who it was and where it wanted to go. In 2015-16, the original mission statement remains, but is now supported by a vision statement and articulated values that form the foundation of all that we are and what we do.

Vision
Leaders in building community.

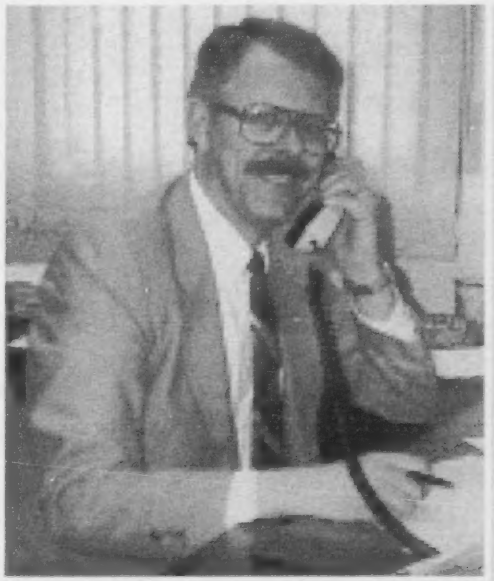
Mission
To provide adult learning opportunities and to promote life-long learning as a means of enhancing the cultural, economic and social life of the individuals and communities it serves.

Values
Excellence – We are outstanding and go above and beyond what is expected.

Integrity – We are accountable for our actions and we do what we say.

Invested – We are invested in our mission, vision, people and relationships.

Innovation – We are flexible, responsive, proactive and forward-thinking



"The programs and services North West Regional College provides have had heavy demands placed upon them this year [89-90], but we have succeeded simply because we place the student first" – Andrew Mirlin

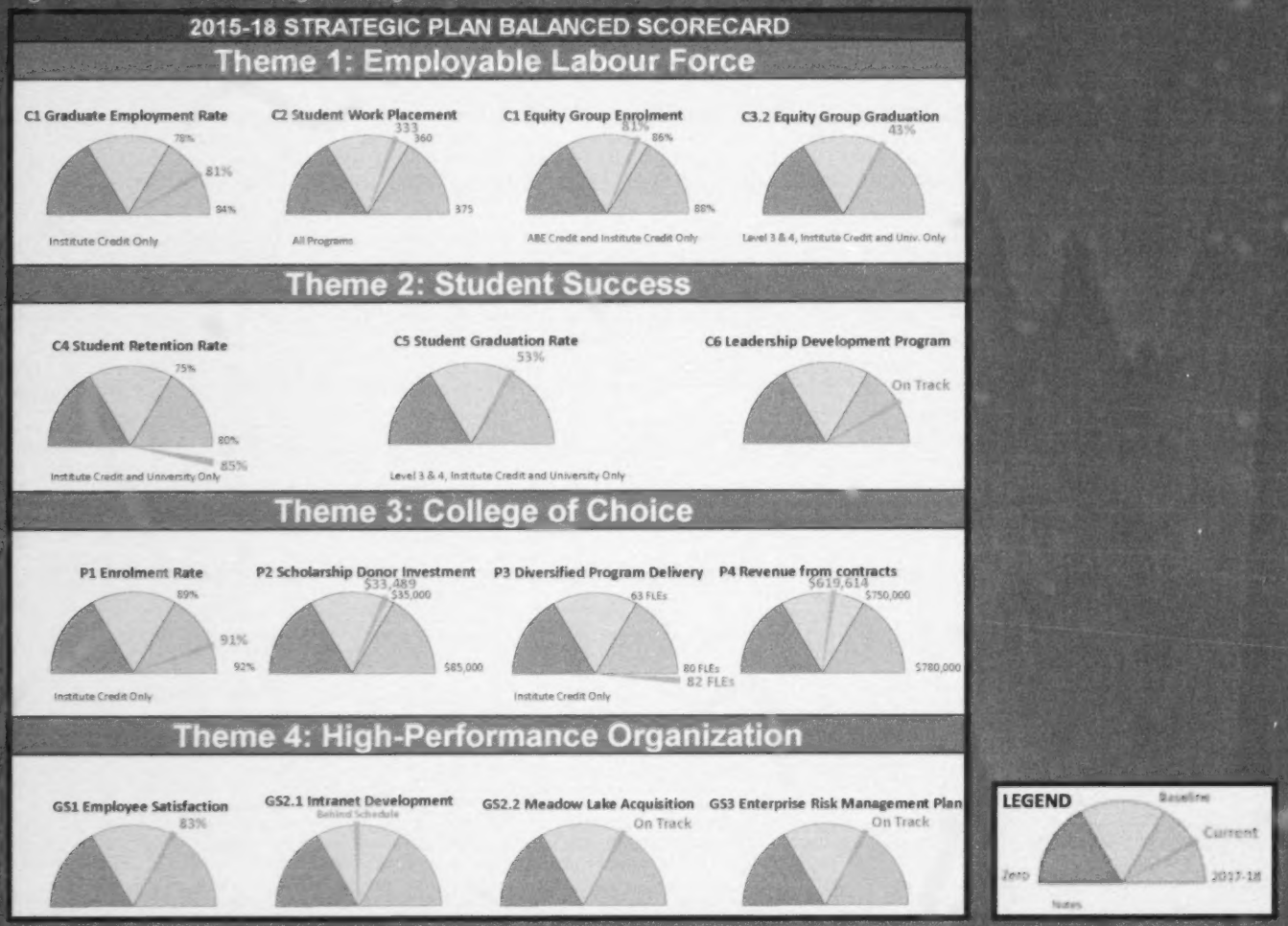
1989-1991

EVENTS Mission Statement created
PRESIDENT Andrew Mirlin
BOARD CHAIR (89-91) Carol Leger

2015-2016 Dashboard

Since Mirlin's tenure, the College has built several multi-year plans to steer the direction of the College. In August 2015, NWC launched a three-year strategic plan based on the Balanced Scorecard methodology of tangible key performance indicators with achievable annual benchmarks. Creating an employable labour force and fostering student success to ensure that NWC is the college of choice and a high performance organization became the organizational themes of this past year. As indicated in the Progress Dashboard, NWC is well on track to see its strategic goals realized by 2018.

Figure 3, North West College Strategic Plan Dashboard, 2015-16.



Outreach and Service

Our History – In 1991, NWRC found its region was below the provincial average in literacy. Literacy training had been a piece of the College's non-credit ABE programming since 1977 but more needed to be done. Demonstrating North West's core value of innovation, the 'Born to Read' program was launched. A book and bag would be given to every mother and newborn within the region as they prepared to leave the hospital. This was intended to aid in fostering early reading. The program received national recognition for its innovative approach and expansive thinking regarding the role of a regional college in fostering life-long learning literally from day one of life.

Ian Hamilton, Herb Cox, Ann McArthur, Tavia Laliberte, Pamela Plummer at Born to Read Launch - 2014.

2015-16 – As a homage to this program and its success, 'Born to Read' was re-launched in 2014-15. Again, each child born in the region received a book and bag with nearly 1000 recipients during the year.

Also in 2016, North West held its second annual Live In Colour 5K Run in support of the Scholarship Fund. Through this event, other fundraising initiatives and our generous community sponsors, over $79,000 in Scholarships was presented to 189 Institute Credit and University students in 2015-16.

1991-1994

EVENTS (91-92) Born to Read Program
PRESIDENT Andrew Mirlin
BOARD CHAIRS (91-92) Dianne Dombroski (92-94) Robert Hewitt

$79,800

Scholarships Awarded in 2015-16

Catherine Richardson

(91-92) Admin expands to serve greater enrollment
(92-93) Opening of consolidated space in Meadow Lake & creation of Associate Director position
(93-94) First ABE program on reserve. 18 students participate in upgrading at Little Pine FN

Adult Basic Education – The Foundation for Growth

Our History - In 1995 Adult 12 was added to the robust Adult Basic Education program already in existence at the College. Literacy programming, career training classes and GED preparation and testing were already well developed by the mid-90s. With the introduction of Adult 12 (Level 4), NWRC could lead students through their entire skills development and prepare them for a rewarding career in their chosen field.

In 2015-16 – Since its addition in 1995, the College has graduated 885 students* from Level 4 with 2015-16 marking the most graduates in a given year at a total of 98. The percentage of Aboriginal students in Level 4 has been steadily increasing over the past 20 years and in 2015-16 99% of Level 4 graduates self-identified as Aboriginal. NWC is a regional leader in Aboriginal ABE achievement and this trend is indicative of all Credit ABE programs at the College which held steady at a 95% equity group representation this past year.

Table 1. Level 4 Graduates from 2002-2016

Year	02-03	03-04	04-05	05-06	06-07	07-08	08-09	9-10	10-11	11-12	12-13	13-14	14-15	15-16
Grads	30	41	35	53	53	36	63	77	81	83	93	62	87	98

Essential Skills

North West College continues to be committed to developing essential skills programming which equips students with the job-readiness skills to transition to the workplace. This past year, 308 students enrolled in foundational skills development programs, the majority of which took place on First Nations including Beardy's & Okemasis FN, Makwa Sahgaiehcan FN, Pelican Lake FN, and Big River FN.

Pimacihowin Project

In partnership with Beardy's & Okemasis FN, North West undertook the Pimacihowin Project of community planning. The College facilitated work placements for students, offering continuing supports and ensuring the requisite hours were achieved. North West College remains committed to Adult Basic Education and bringing our graduates to employment.

1994-1996

*ABE graduate records have not survived from 95-01.

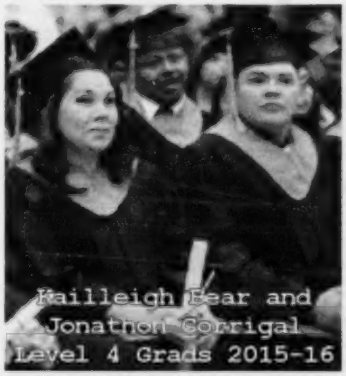
EVENTS (94-95) JobStart Career Officer welcomed, (95-96) Adult 12 added to ABE Programs
PRESIDENT Brian Campbell
BOARD CHAIRS (94-95) Shannon Lindgren (95-96) Clayton Campbell

Table 2. Comprehensive Enrollment Statistics.

Program Groups		Enrollments							
		2014-15				2015-16			
		FT	PT	C	FLEs	FT	PT	C	FLEs
Skills Training	Institute Credit	239	108	2	257	247	149	16	308
	Industry Credit	0	196	888	34	0	49	523	13
	Non-credit	0	66	158	8	0	50	106	6
	Total Skills Training	**239**	**370**	**1048**	**299**	**247**	**248**	**645**	**327**
Basic Education	**BE Credit**								
	Adult 12	174	81	0	198	198	72	0	214
	Adult 10	153	58	0	152	155	63	0	152
	Academic GED	0	10	0	0.03	4	11	0	4
	Total BE Credit	**327**	**149**	**0**	**350**	**357**	**146**	**0**	**370**
	BE Non-credit								
	Employability/Life Skills	45	27	0	32	174	151	0	143
	English Language Training	0	181	0	33	0	165	0	27
	General Academic Studies	79	59	0	59	0	0	0	0
	Literacy	0	37	0	11	8	29	0	6
	Total BE Non-credit	**124**	**304**	**0**	**135**	**182**	**345**	**0**	**176**
	Total Basic Education	**451**	**453**	**0**	**485**	**539**	**491**	**0**	**546**
University		**53**	**60**	**0**	**65**	**49**	**46**	**0**	**56**
Total Enrollment		**743**	**883**	**1048**	**849**	**835**	**785**	**645**	**929**

1995 - Award Recipient with Helen Langley and Brian Campbell

98
Level 4 Graduates
2015-16



Hailleigh Bear and Jonathon Corrigal Level 4 Grads 2015-16

Student Success

Our History – In 1997 The Uptown School project in Spiritwood was created through a partnership between the Witchekan Lake First Nation, Northern Lakes School Division, and the College. The Uptown School offered an alternative educational environment for at-risk high school students and adult learners. The Linking Employment and Training project in North Battleford, funded partly through the Canada/Saskatchewan Strategic Initiative, was formed in partnership with New Careers Corporation and Human Resources Development Canada to provide a vehicle to link difficult-to-employ individuals with the workforce, through a combination of academic and workplace training. North West has always understood that employment is the critical indicator of success for many students.

Table 3. Student Success, by Program Group.

Program Groups		2015-16									
		Enrolled			Completed			Graduated			Completed or Graduated (%)
		FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT and PT
Skills Training	Institute Credit	247	149	16	39	106	4	136	16	12	75
	Industry Credit	0	49	523	0	6	8	0	47	517	100
	Non-Credit	0	50	106	0	50	106	0	0	0	100
Total Skills Training		**247**	**248**	**645**	**39**	**162**	**118**	**136**	**63**	**529**	**81**
Basic Education	**BE Credit**										
	Adult 12	198	72	0	73	11	0	93	5	0	67
	Adult 10	155	63	0	58	4	0	56	1	0	55
	Academic GED	4	11	0	4	10	0	0	0	0	93
	Total BE Credit	**357**	**146**	**0**	**135**	**25**	**0**	**149**	**6**	**0**	**63**
	BE Non-credit										
	Employability/Life Skills	174	151	0	156	45	0	0	0	0	62
	Eng. Language Training	0	165	0	0	106	0	0	0	0	64
	Gen. Academic Studies	0	0	0	0	0	0	0	0	0	
	Literacy	8	29	0	4	16	0	0	0	0	54
	Total BE Non-credit	**182**	**345**	**0**	**160**	**167**	**0**	**0**	**0**	**0**	**62**
Total Basic Education		**539**	**491**	**0**	**295**	**192**	**0**	**149**	**6**	**0**	**62**
University		**49**	**46**	**0**	**61**	**34**	**0**	**0**	**0**	**0**	**100**
Total Enrollment		**835**	**785**	**645**	**395**	**388**	**118**	**285**	**69**	**529**	**70**

In 2015-16 – 4 out of every 5 students who graduated from ABE Credit or Institute Credit programs were working within three months of graduation! Of the full-time (FT) and part-time (PT) Institute Credit students, 75% completed or graduated.

Table 2 presents the success rates for all program areas.

1996-1999

EVENTS (97-98) Uptown School Project in Spiritwood
PRESIDENT Bryan Nylander
BOARD CHAIRS (96-99) Clayton Campbell (99-04) Sherman Krahenbil

Chris Dzaka, Instructor and welding class in the Battlefords, 1990s.

(98-99) Saskatchewan Training Strategy launched
(98-99) Agreement with SIAST sees NWRC assume management of services in Meadow Lake
(98-99) Open access funding model introduced increasing capacity of ABE programming

Student Success - Mistikwa Honoured

Our History – While our name may have changed, the College has remained committed to the values of its founders in honouring inclusive practices and the celebration of diversity. In 1999, the College delivered its first Practical Nursing program. During the ensuing decade, the Battlefords Campus would become a rural hub for excellent training in healthcare. Like the majority of College programs, Aboriginal students were well represented among the student body, with Aboriginal Continuing Care Assistants, Practical Nurses and Primary Care Paramedics being trained within their home region and entering the workplace to offer culturally aware services to the community at large. Intrinsic to our values and mandate, these graduates and the next generations being trained today respond directly to Truth and Reconciliation Commission (TRC) Calls to Action no. 23 which underscores the critical need for Aboriginal health care professions.

Kerri Tipewan, Practical Nursing Student 2015-16

2012 marked the tipping point wherein the College served more Aboriginal students than non-Aboriginal. This proportion has continued to grow and has remained higher than the proportional representation in the region which sits at approximately 35%. This tremendous representation of Aboriginal students is due in large part to the close partnerships the College maintains with the 25 bands within the region, the College's commitment to inclusivity and our tradition of excellence in supporting all students in their academic and career success.

2015-16 North West continued this tradition of success:

Total College Student Success Rate:	
University	100%
Institute Credit	75%
ABE Level 4	67%

Aboriginal Student Success Rate:	
University	97%
Institute Credit	70%
ABE Level 4	66%

1999-2005

EVENTS (99-00) First delivery of Practical Nursing program
PRESIDENT Bryan Nylander
BOARD CHAIRS (99-04) Sherman Krahenbil (04-07) Ann McArthur

60%
Aboriginal
participation rate

The phrase "Saskatchewan's best kept secret" has been used in the past to describe Saskatchewan's regional colleges.
~ Bryan Nylander

Table 4. Enrollment Statistics Including Completers and Graduates for Equity Groups

Program Groups		Aboriginal				Visible Minority				Disability			
		E (#)	C (#)	G (#)	% C+G	E (#)	C (#)	G (#)	% C+G	E (#)	C (#)	G (#)	% C+G
Skills Training	Industry Credit	227	13	220	100	15	0	15	100	13	0	13	100
	Institute Credit	241	75	93	70	22	12	8	91	19	8	6	74
	Non-credit	46	46	0	100	4	4	0	100	4	4	0	100
	Total Skills Training	**514**	**134**	**313**	**87**	**41**	**16**	**23**	**95**	**36**	**12**	**19**	**86**
Basic Education	Adult 12	255	76	92	66	1	1	0	100	16	4	10	88
	Adult 10	215	61	55	54	1	0	1	100	20	7	4	55
	Academic GED	8	8	0	100	0	0	0		1	1	0	100
	Employability/Life Skills	308	194	0	63	12	6	0	50	15	11	0	73
	English Language Training	0	0	0		27	16	0	59	0	0	0	
	General Academic Studies	0	0	0		0	0	0		0	0	0	
	Literacy	33	19	0	58	0	0	0		1	1	0	100
	Total Basic Education	**819**	**358**	**147**	**62**	**41**	**23**	**1**	**59**	**53**	**24**	**14**	**72**
University		**36**	**35**	**0**	**97**	**2**	**2**	**0**	**100**	**2**	**2**	**0**	**100**
Total Enrollment		**1369**	**527**	**460**	**72**	**84**	**41**	**24**	**77**	**91**	**38**	**33**	**78**

E = total enrollment; C = completers: # of students who completed course requirements or remained to the end of the program; G = graduates: # of students who successfully completed all course requirements resulting in achievement of certification by a recognized credit granting institution or recognized by industry. Only graduates from Industry Credit (not completers) were used in the calculation.

(99-00) Battlefords Campus opens, (00-01) NWRC assumed operations from SIAST in Meadow Lake
(03-04) New addition to North West Post-Secondary Centre completed M.Ed. offered by U of R

Student Services - Invested in Students

Our History – 2005-2009 proved a time of tremendous growth for Student Services at North West. In 2006, the first Try-A-Trade event was hosted. Not your typical career fair, students are welcomed to experience a welding simulator, put up scaffolding, or ice a cupcake, in essence to try a trade before committing to an educational path. In 2008, North West made further investments in career readiness by adding two new Job Coach positions to the service teams at Meadow Lake and the Battlefords. These job coaches connect students to employers, working with over 300 partners across the region. North West has a long history of investment in student success and career readiness.

In 2015-16 – Over 330 students experienced a work placement or practicum in preparation for their transition to the labour market. Try-A-Trade continued to thrive in partnership with North West Career Development. This past year, 1,250 students from across the region experienced demonstrations with over 40 exhibitors.

The Student Services team continues to provide job readiness workshops, worksite tours, Lunch & Learn events as well as career counselling during extended hours. North West's counselling is a free and open service to all community members. Financial investments in Student Services have a tangible impact on all student-related strategic outcomes. Recruitment, retention, graduation and post-grad employment remain high at North West because of the investment made in Student Services.

Student writing a skills evaluation in 2007

333
Workplace Experiences
2015-16

2005-2009

EVENTS 4 Year B.Ed. degree offered through partnership with MLTC, MLSD & FNUC
PRESIDENT Bryan Nylander
BOARD CHAIRS (04-07) Ann McArthur (07-12) Norman Deutscher

Shelley Miller counselling Brittney Finch, student.
Shelley retired as Student Services Coordinator -Battlefords Campus in Nov. 2016 with over 20 years of service to the College.

(05-06) 1st Regional College to offer Pharmacy Tech, (06-07) 1st Try-A-Trade event hosted (08-09) Two Job Coach positions created

Making Students Feel at Home – Residence and EAL

Our History – Bryan Nylander stands as the longest serving President of North West with 16 years in the Chief Executive post and over twenty years as a College employee. In the final years before retirement, Nylander was able to see two long-term projects come to fruition. With the aid of both provincial and federal funding, 2010 marked the grand opening of a state-of-the-art welding lab at the Meadow Lake Campus. This facility would be a joint-use space with the local high school and stand as the centerpiece of a comprehensive trades program. The 2010-11 academic year also marked the breaking of ground on the new student residence. With 96 beds in 40 suites, the residence adjacent to the Meadow Lake campus ensures that students from across the north and from rural communities have safe, affordable housing during their studies. The suites are furnished and include utilities so students will have one less worry and can focus on their studies.

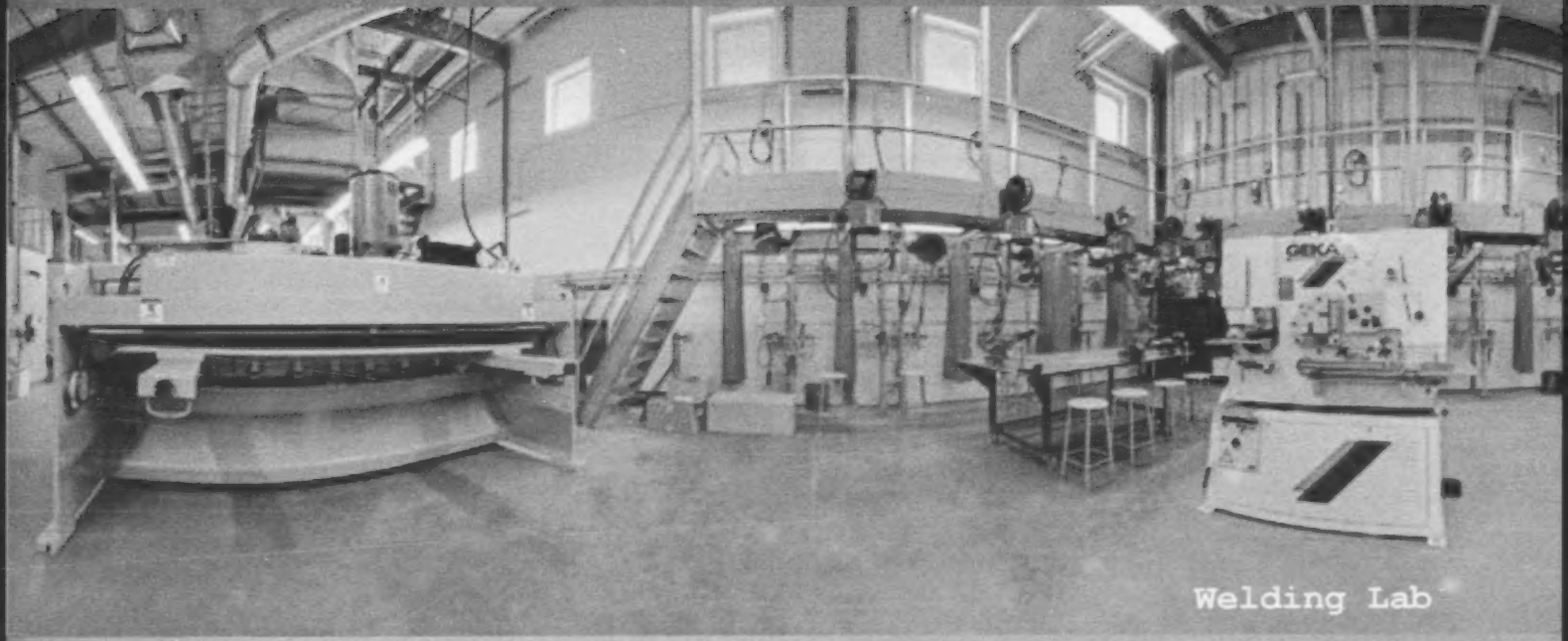
North West understands that feeling a sense of belonging is critical to student retention and student success. English as an Additional Language presents a wonderful opportunity to ensure our newest Canadians have the tools they need to succeed. In 2011-12, North West hosted the provincial TESL (Teaching English as a Second Language) conference at the Battlefords Campus. Over 200 delegates from across the province were in attendance.

In 2015-16 – We remain committed to continuous improvement in our EAL instruction. With locations across the region, North West served 165 additional language learners last year.

165
EAL Students Served

2010-2012

EVENTS	**(10-11) Residence and Welding Lab completed; (11-12) NWRC hosts TESL Conference**
PRESIDENT	**Bryan Nylander**
BOARD CHAIR	**(07-12) Norman Deutscher**



Welding Lab

Residence

Value Added Education - Building Community Leaders

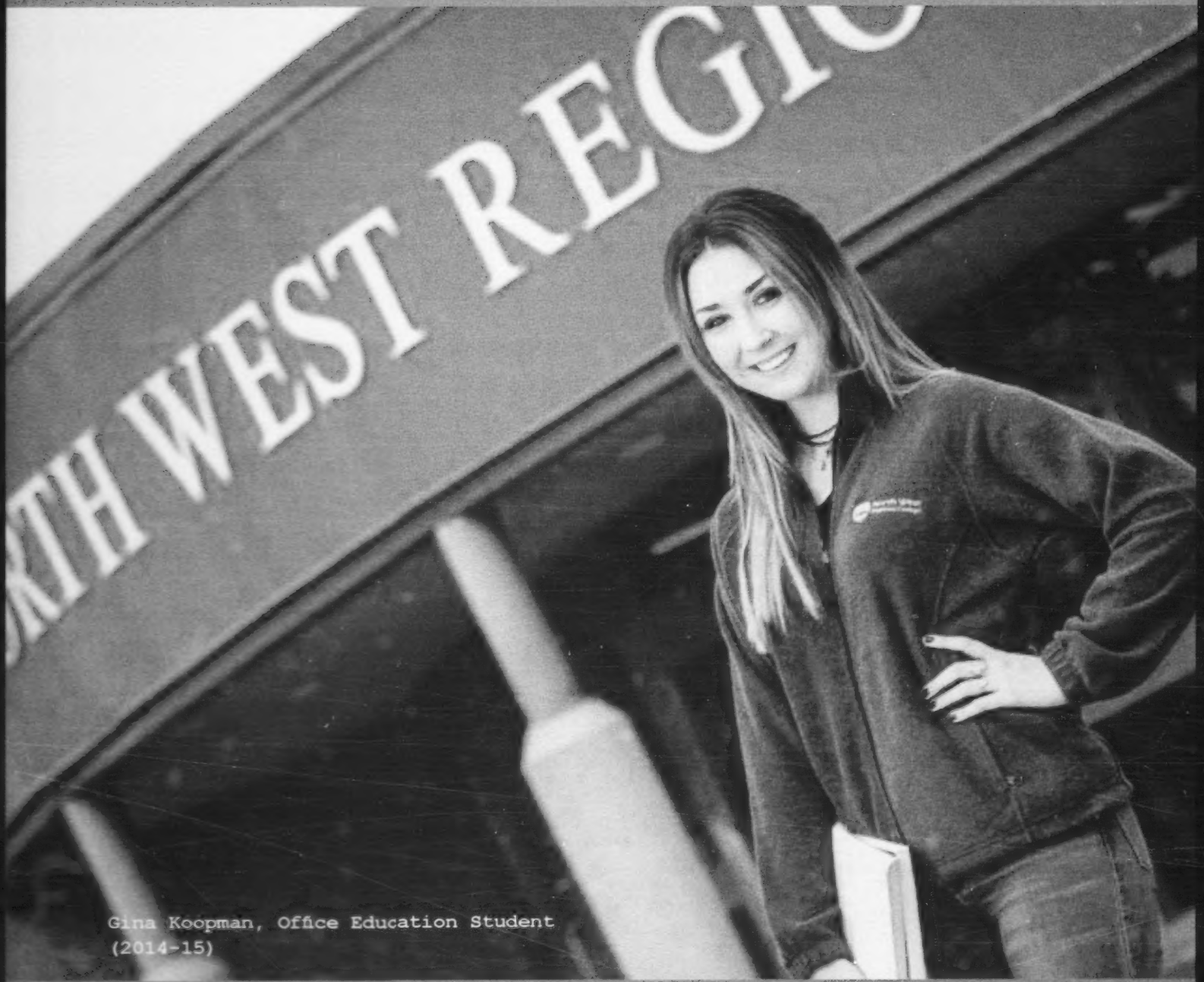
Our History – In 2012 Tavia Laliberte joined the College, under Laliberte's tenure major investments are being made in supporting student success and post-graduate employment. In 2013-14, career assessment and counselling services were supplied to over 300 internal and external clients. A focus on effective intake and assessment ensures that students are placed in the appropriate program to succeed. As a result, 78% of students with identified learning difficulties successfully completed their program in 2013-14.

Tavia Laliberte (North West) Dr. Larry Rosia (Sask Polytechnic), and Riel Bellegarde (SIIT) signing Indigenous Protocol.

In 2015-16 – The College continued to emphasize value-added education, piloting a Student Leadership Program that would give students tools and skills to become leaders in their chosen field and in this community at large. This kind of investment which values student success outside of the classroom is one of the reasons why North West College has a 98% Student Satisfaction Rate among 2015-16 students.

2012-2016

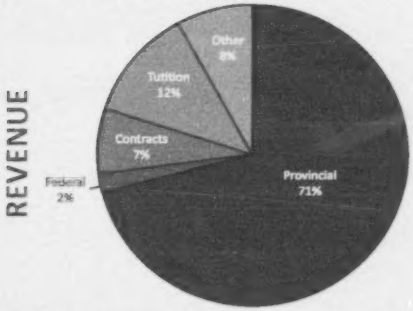
EVENTS (14-15) Signing of Indigenous Education Protocol with CICan
PRESIDENT Tavia Laliberte
BOARD CHAIR (12-16) Wally Lorenz

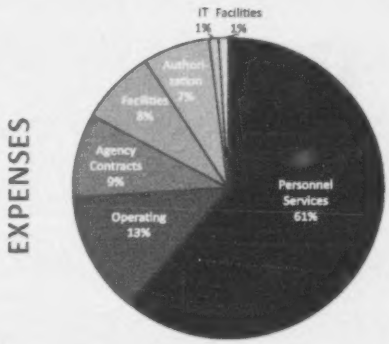


Gina Koopman, Office Education Student
(2014-15)

(14-15) Partnership with AANDC for Enhanced Continuing Care Assistant Program

Administration





IT Investments

In 2015-16 North West continued to make IT investments in both software and hardware. The firewall devices were replaced and the internal communication network began development in 2015-16. This 'intranet' will enhance student services and improve internal communication across our many service sites.

Space Constraints

Working space remains an issue at the Battlefords campus with an average of six programs being delivered off-site in leased space. A business plan was developed for a stand-alone campus to meet the need for skills training in Saskatchewan's northwest.

103.15
Full-Load Equivalent Staff

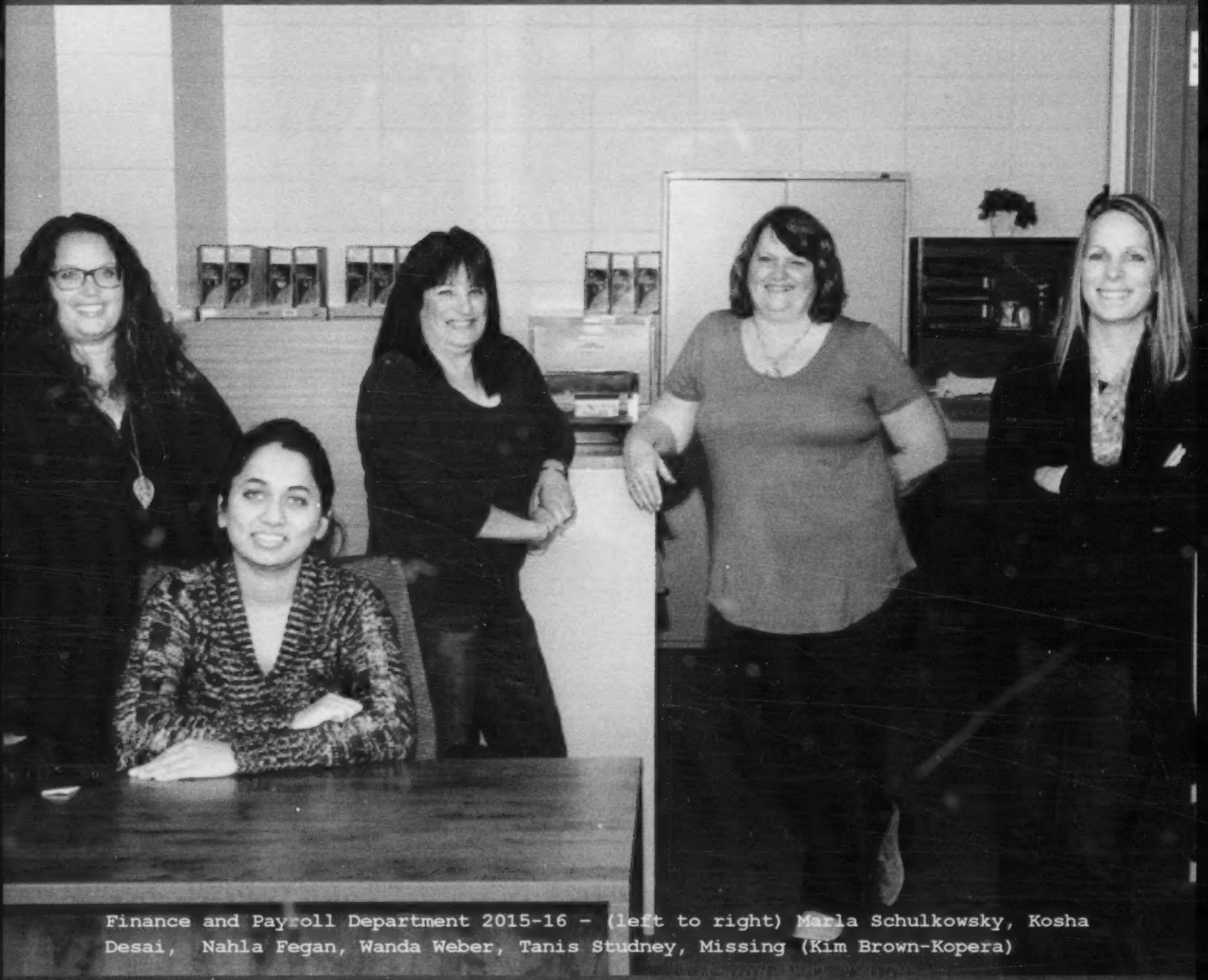
Mitigation of risk remains a strategic priority for North West.

In 2015-16, the Board of Governors and senior management reviewed the best practices in Enterprise Risk Management and underwent training with Corinna Stevenson to begin the process of developing a comprehensive ERM plan for the College.

$13
Million Budget

Continuing Improvement in High Performance

Committed to best practices in Governance, the leadership team of the College also undertook training with the Johnson Shoyama Graduate School of Public Policy on Best Practices in Policy Development.



Finance and Payroll Department 2015-16 - (left to right) Marla Schulkowsky, Kosha Desai, Nahla Fegan, Wanda Weber, Tanis Studney, Missing (Kim Brown-Kopera)

Human Resources

Retention and Hiring

During the 2015-2016 year the College filled 97 in-scope and management vacancies. This is a 14.1% increase from the previous year. North West College retained 85% of our employees in 2015-2016. This low turnover rate reflects a positive work environment and culture.

Staff Satisfaction

Remaining accountable to the Strategic Plan, North West College conducted an Employee Engagement survey in April of 2016 to measure employee satisfaction and engagement to the College. The College received an overall satisfaction rate of 83.3%. The College continues to invest in people to warrant positive staff recruitment and retention.

83%
Employee Satisfaction Rate

Full Time Equivalents

During the 2015-2016 fiscal year, the College employed 88.14 in-scope full-time equivalents, 10.26 out-of-scope, management full time equivalents and 4.75 out-of-scope, casual full time equivalents. Total FTE's for the year is 103.15.

Human Resources Department (2015-16) Sharon Taylor and Patricia Coulson

1995-1996

"The most important assets of this College are our tremendously hard working, dedicated, energetic, and committed staff engaged in the delivery and support of programs and services." ~ Bryan Nylander

2003-2004

2010-2011

Glossary of Terms

Full-Time Student:

Is defined as one who is taking courses that collectively require a minimum of 18 hours of scheduled class time per week for a minimum period of 12 weeks. There are two exceptions to this definition:

a) For Apprenticeship and Trade: a complete level (the length depends on the trade) is required;

b) For university courses: a minimum of 216 hours of scheduled class time per academic year.

Part-Time Student:

Is defined as (a) one who is taking courses of less than 12 weeks duration, even if they collectively require more than 18 hours of scheduled class time per week; or (b) one who is taking courses that are at least 12 weeks in duration but collectively require less than 18 hours of scheduled class time per week.

Casual Student:

Is defined as one who is taking courses within a program group that collectively totals less than 30 hours of scheduled class time.

Full-Load Equivalent:

Is defined as the total participant hours divided by the accepted full-load equivalent factor for a program group.

Institute Credit:

Programs brokered from Saskatchewan Polytechnic or other training program suppliers.

Industry Credit:

Short-term safety training or training to meet specific industry needs.

Student Services Department 2015-16 (Meadow Lake) - Hilda Rose-Kadler, Dawn Alger, Angel Laliberte, Mark Gunderson, Sandra Strelezki & Jessica Piche

North West College Staff

Academic

Adams, Tammy ..... Instructor, Part-Time, Hairstylist (NB)
Anderson, Brandem ..... Instructor, HETTT & Agricultural Technician (ML)
Arcand, Shirley ..... Instructor, Office Administration (NB)
Auchstaetter, Karen ..... Instructor, ABE (NB)
Baxter, Mary ..... Instructor, EAL (NB)
Bedi, Dona ..... Instructor, CCA (Spiritwood)
Bilanski, Lisa ..... Instructor, Practical Nursing (NB)
Boyko, Michael ..... Instructor, ABE (Various Locations)
Brace, Bill ..... Instructor, ABE (Various Locations)
Brown, Kim ..... Instructor, ABE (ML)
Budd, Dale ..... Instructor, Institutional Cooking (ML)
Bullerwell, Trudy ..... Various Assignments
Charabin, Douglas ..... Instructor, ABE (Leask)
Chipak, John ..... Instructor Aide, Tutor (NB)
Clarke, Brent ..... Instructor, EAL (NB)
Claxton, Tom ..... Instructor, ABE (Muskeg Lake FN)
Dancy, Nancy ..... Instructor, ABE (Makwa Sahgaiehcan FN)
Day, Charles ..... Instructor, ABE (Mosquito FN)
Dyck, Cheryl ..... Instructor, EAL (NB)
Embree, Ronald ..... Instructor, Plumbing & Pipefitting (ML)
Felix, Sandra ..... Instructor, ABE (Pelican Lake FN)
Forester, Cathy ..... Instructor, Post-Secondary Communications (ML)
Gagnon, Carmen ..... Instructor, ABE (ML)
Gerber-Pauls, Patricia ..... Instructor, EAL (Rosthern)
Grant Iverson, Donna ..... Instructor, CCA (NB)
Haraldson, Jamie ..... Instructor, EAL (NB)
Hasselberg, Leah ..... Instructor, Part-Time CCA (NB)
Hawkey, Candice ..... Instructor, ABE (NB)
Hazzard, Bruce ..... Instructor, Welding (NB)
Heintz, Murray ..... Instructor, ABE (NB)
Henderson, Joyce ..... Instructor, ABE (Big River)
Hiebert, Ken ..... Instructor, ABE (ML)
Holowachuk, Amanda ..... Instructor, Part-Time, ECE (Mistawasis FN)
Islam, Muhammad ..... Instructor, Computer Networking Technician (NB)
Iverson, Shannon ..... Instructor, Part-Time, Practical Nursing (NB)
Jackow, Deborah ..... Instructor, CCA (ML)
Kauth, Amie ..... Instructor, Business (NB)
King, Christina ..... Instructor, ABE (Leask)
Krismer, Vera ..... Instructor, Post-Secondary Communications & HR (NB)
Kroeker, Robert ..... Instructor Aide, Facilitator, Part-Time, Computer Literacy (Witchekan Lake FN)
Krushelniski, Verna ..... Instructor, ABE (Leoville)
Lalonde, Carolyn ..... Instructor Aide, Facilitator, ESWP (Big River FN)
Laughlin, Alan ..... Instructor, EAL (Spiritwood)
Laurin, Carolyn ..... Instructor, Practical Nursing (ML)
Leask, Glen ..... Instructor, ABE (Mosquito FN)
Maier, Julie ..... Instructor, ABE (Duck Lake)
Maier, Lea-Ann ..... Instructor, ABE (NB)
Martens, Allwyn ..... Instructor, Part-Time, CCA (Maidstone)
Martin, Nancie ..... Instructor, ABE (NB)
Maurer, John ..... Instructor, Electrician (NB)
McAmmond, Kim ..... Instructor, Electrician (ML)
Metrunec, Anne ..... Instructor, ABE (Big River FN)
Monette, Carolyn ..... Instructor, Youth Care Worker (NB)
Morin, Richard ..... Instructor Aide, Facilitator, ESWP (Buffalo River DN)
Nordin, Denise ..... Instructor, ABE (Big River)
Nickel, Kelly ..... Education Resource Consultant
Ouellette, Samantha ..... Instructor Aide, Facilitator, ESWP (Makwa Sahgaiehcan FN)
Peters, Heather ..... Instructor, Office Administration (Thunderchild FN)
Poffenroth, Aileen ..... Instructor Aide, Tutor (NB)
Pollard, Chris ..... Instructor, EAL (NB)
Robinson, Brett ..... Instructor, ABE (Little Pine FN)
Roche, Wendy ..... Instructor, Hairstylist (NB)
Russell, Robert ..... Instructor, Welding (ML)
Sanderson, Arlene ..... Instructor, ABE (Duck Lake)
Sirois, Denise ..... Instructor, Institutional Cooking (Big River FN)
Slater, Laura ..... Instructor, EAL (NB)
Smith, Charles ..... Instructor, ABE (Muskeg Lake CN)
Smith, Ryan ..... Instructor, Business (ML)
Stobbe, Cheryl ..... Instructor, ABE (ML)
Streleski, Sandra ..... Instructor, Office Administration (ML)
Tait, Karen ..... Instructor Aide, Facilitator, ESWP (Beardy's & Okemasis FN)
Walls, Darryl ..... Instructor, ABE (Duck Lake)
Wasyliw, Audrey ..... Instructor, ECE (NB)
Wegner, Leonard ..... Instructor, Part-Time, CCA (Maidstone)
Weiman Lesley ..... Instructor, ABE (NB)
Wood, Grant ..... Instructor, ABE (Leoville)

During July 1st, 2015 - June 30th, 2016

Student Services

Alger, Dawn ..... Job Coach (ML)
Berlin, Rhoda ..... Student Recruitment Officer (ML)
Caffet, Jackie ..... Job Coach (NB)
Carter, Karen ..... Student Services Associate (NB)
Gartner, Lindsey ..... Student Services Associate (NB)
Gattinger, Loralee ..... Registrar (NB)
Gunderson, Mark ..... Student Services Associate (ML)
Johnston, Tressa ..... Student Services Associate (NB)
Laliberte, Angel ..... Student Services Associate (ML)
Lane, Miranda ..... Job Coach (ML)
Piche, Jessica ..... Student Services Associate (ML)
Schaan, Kareena ..... Student Services Associate (NB)
Whyte, Jennifer ..... Student Recruitment Officer (NB)
Wuttunee, Glenda ..... Job Coach (ML)
Zavlanos, Camille ..... Student Services Associate (NB)

Administration

Bast, Anna ..... Program Secretary (NB)
Bell, Patricia .... Administrative Support, Administration and Bookstore (ML)
Brown-Kopera, Kim ..... Administration Clerk (NB)
Desai, Kosha ..... Accounting Clerk (NB)
Fegan, Nahla ..... Accounting Clerk (NB)
Hildebrand, Holly ..... Evening Program Clerk (NB)
King, Donna ..... Administrative Support (ML)
Knowles, Tracy ..... Reception / Career Center Clerk (NB)
Laliberte, Lynora ..... Administrative Support (ML)
Olsen-Bacon, Leah ..... Administrative Support, Administration & Bookstore (ML)
Poock, Lois ..... Reception / Career Center Clerk (NB)
Rose, Dawn ..... Reception / Career Center Clerk (NB)
Shryko, Sherri ..... Evening Program Clerk (ML)
Sych, Nadine ..... Accounting Clerk (NB)
Walker, Jeanna ..... Programs Administrative Assistant (NB)
Weber, Crimpson ..... Program Secretary (NB)
Weber, Wanda ..... Accounting Clerk (NB)
Williamson, Maureen ... Administrative Support, Administration & Bookstore (ML)
Zimmer, Roxanne ..... Student Residence Clerk (ML)

Program Coordinators

Conrad, Tracey ..... Program Coordinator, Post-Secondary Programs (ML)
Huskins, Amanda ..... Program Coordinator, ABE (ML)
Miller, Shelley ..... Coordinator, Student Services (NB)
Nachbaur, Miles ..... Coordinator, Post Secondary Programs (ML)
Platten, Shelley ..... Program Coordinator, Special Projects (NB)
Robinson, Marney ..... Coordinator, Post Secondary Programs (NB)
Rooke, Jennifer ..... Program Coordinator, ABE (NB)
Rose-Kadler, Hilda ..... Coordinator, Student Services (ML)
Zanyk, Bryon ... Program Coordinator, Technical and Trades Programs (NB)

Corporate Services

Ibrahim, Hassan ..... Coordinator, Assessment and Accountability (NB)
Kwong, Gregory ..... Marketing and Communications Officer (NB)
Tatchell, Joanne ..... Office Clerk-Secretary, President's Office & Corp. Serv. (NB)

Facilities

Aulinger, James ..... Custodian (NB)
Bajalovic, Davorin ..... Maintenance Custodian (NB)
Mutch, Owen ..... Residence Operator (ML)

Information Technology

Lanson, Darrel ..... Information Technology Technician (ML)
Vany, Jason ..... Information Technology Coordinator (NB)

Management

Beaudry, Marlene ..... Executive Secretary (NB)
Brown, Dr. Willow ..... Director, North Region (ML)
Coulson, Patricia ..... Human Resources Manager (NB)
Kim, Alexander ..... Director, North Region (ML)
Laliberte, Tavia ..... President & Chief Executive Officer (NB)
Lamb Drover, Dr. Victoria ..... Corporate Services Manager (NB)
Mahil, Amarjit ..... Controller (NB)
Piller, Jordan ..... Facilities Manager (NB)
Roberts, Melanie ..... Director of Programs (NB)
Schulkowsky, Marla ..... Controller (NB)
Smith, James ..... Director of Finance & Administration (NB)
Studney, Tanis ..... Director of Finance & Administration (NB)
Taylor, Sharon ..... Human Resources Associate (NB)

ABE - Adult Basic Education
EAL - English as an Additional Language
ECE - Early Childhood Education
ESWP - Essential Skills for the Workplace
CCA - Continuing Care Assistant
DN - Dene Nation
CN - Cree Nation
FN - First Nation
ML - Meadow Lake
NB - North Battleford

MANAGEMENT REPORT

North West College

North West College
Report of Management

The North West College's management is responsible for the preparation of the financial statements in accordance with Canadian public sector accounting standards and in accordance with guidelines developed by the Minister of Advanced Education and Minister of the Economy. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The College's management maintains a system of accounting and administrative controls to ensure that accurate and reliable financial statements are prepared and to provide reasonable assurance that transactions are authorized, assets are safeguarded, and the financial records are properly maintained to provide reliable information for the preparation of financial statements.

The College is responsible for reviewing the financial statements and overseeing Management's performance in financial reporting. The College meets with Management and the external auditors to discuss and review financial matters. The College approves the financial statements and the annual report.

The external auditors, Vantage, Chartered Professional Accountants, conduct an independent examination in accordance with Canadian auditing standards and express their opinion on the financial statements. The accompanying Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the College's financial statements. The external auditors have full and free access to, and meet periodically and separately with, both the Board and management to discuss their audit findings.

Tavia Laliberte
Chief Executive Officer

Tanis Studney
Director of Administration

September 26, 2016

Vantage
CHARTERED PROFESSIONAL ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To: The Board of Directors of North West College

We have audited the accompanying financial statements of North West College, which comprise the statement of financial position as at June 30, 2016, and the statements of operations and accumulated surplus, changes in net financial assets, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of North West College as at June 30, 2016 and the results of its operations, changes in net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Vantage

Chartered Professional Accountants

North Battleford, Saskatchewan
October 3, 2016

Statement 1

North West College
Statement of Financial Position
as at June 30, 2016

	June 30 2016	June 30 2015
Financial Assets		
Cash and cash equivalents (Note 3)	$ 2,553,276	$ 1,657,967
Accounts receivable (Note 4)	234,903	408,150
Inventories for resale (Note 5)	27,763	75,502
Portfolio investments (Note 6)	55,993	55,062
Total Financial Assets	2,871,935	2,196,681
Liabilities		
Accrued salaries and benefits (Note 7)	209,200	210,512
Accounts payable and accrued liabilities (Note 8)	242,392	190,430
Deferred revenue (Note 9)	115,431	43,681
Liability for employee future benefits (Note 10)	203,800	197,600
Long-term debt (Note 11)	377,685	492,235
Total Liabilities	1,148,508	1,134,458
Net Financial Assets	1,723,427	1,062,223
Non-Financial Assets		
Tangible capital assets (Note 12)	9,466,057	10,225,140
Prepaid expenses (Note 13)	60,335	35,335
Total Non-Financial Assets	9,526,392	10,260,475
Accumulated Surplus	$ 11,249,819	$ 11,322,698
Accumulated Surplus is comprised of:		
Accumulated surplus from operations (Note 19)	$ 11,249,819	$ 11,322,698
Total Accumulated Surplus	$ 11,249,819	$ 11,322,698

Contingent Liabilities (Note 20)

The accompanying notes and schedules are an integral part of these financial statements

On behalf of the Board:

Chairperson

Vice-Chairperson

North West College
Statement of Operations and Accumulated Surplus
for the year ended June 30, 2016

	2016 Budget	2016 Actual	2015 Actual
Revenues (Schedule 2)			
Provincial government			
Grants	$ 9,130,649	$ 8,899,128	$ 8,786,268
Other	159,811	826,221	616,287
Federal government			
Grants	-	264,474	-
Other	257,838	-	352,436
Other revenue			
Contracts	863,690	1,001,648	878,071
Interest	32,000	31,153	23,726
Rents	332,325	329,567	310,056
Resale items	250,000	335,487	283,081
Tuitions	1,913,160	1,656,777	1,630,243
Donations	43,000	43,171	47,683
Other	160,900	225,711	148,724
Total revenues	13,143,373	13,613,337	13,076,575
Expenses (Schedule 3)			
General	6,058,093	5,749,450	5,673,925
Skills training	3,142,546	2,840,684	2,938,093
Basic education	2,590,723	2,801,763	2,552,788
Services	1,448,070	1,573,559	1,488,260
University	428,468	335,005	574,990
Scholarships	100,000	72,544	91,592
Student housing	302,510	313,211	291,397
Total expenses	14,070,410	13,686,216	13,611,045
Surplus (Deficit) for the Year from Operations	(927,037)	(72,879)	(534,470)
Accumulated Surplus, Beginning of Year	11,322,698	11,322,698	11,857,168
Accumulated Surplus, End of Year	$ 10,395,661	$ 11,249,819	$ 11,322,698

The accompanying notes and schedules are an integral part of these financial statements

Statement 3

North West College
Statement of Changes in Net Financial Assets
as at June 30, 2016

	2016 Budget	2016 Actual	2015 Actual
Net Financial Assets, Beginning of Year	$ 1,062,223	$ 1,062,223	$ 1,193,008
Deficit for the Year from Operations	(927,037)	(72,879)	(534,470)
Acquisition of tangible capital assets	(943,732)	(234,132)	(567,268)
Amortization of tangible capital assets	1,022,867	993,215	969,218
Acquisition of prepaid expenses	(8,000)	(60,335)	(35,335)
Use of prepaid expenses	8,000	35,335	37,070
	(847,902)	661,204	(130,785)
Change in Net Financial Assets	(847,902)	661,204	(130,785)
Net Financial Assets (Net Debt), End of Year	$ 214,321	$ 1,723,427	$ 1,062,223

The accompanying notes and schedules are an integral part of these financial statements

North West College
Statement of Cash Flows
for the year ended June 30, 2016

	2016	2015
Operating Activities		
Surplus (Deficit) for the year from operations	$ (72,879)	$ (534,470)
Non-cash items included in surplus (deficit)		
Amortization of tangible capital assets	993,215	969,218
Changes in non-cash working capital		
Decrease in accounts receivable	173,247	45,152
Decrease (increase) in inventories for resale	47,739	(38,704)
Decrease in accrued salaries and benefits	(1,312)	(5,970)
Increase (decrease) in accounts payable and accrued liabilities	51,962	(708,702)
Increase in deferred revenue	71,750	4,972
Increase in liability for employee future benefits	6,200	9,900
(Increase) decrease in prepaid expenses	(25,000)	1,735
Cash Provided (Used) by Operating Activities	1,244,922	(256,869)
Capital Activities		
Cash used to acquire tangible capital assets	(234,132)	(567,268)
Cash Used by Capital Activities	(234,132)	(567,268)
Investing Activities		
Cash used to acquire portfolio investments	(931)	(960)
Cash Used by Investing Activities	(931)	(960)
Financing Activities		
Repayment of long-term debt	(114,550)	(110,628)
Cash Used by Financing Activities	(114,550)	(110,628)
Increase (decrease) in Cash and Cash Equivalents	895,309	(935,725)
Cash and Cash Equivalents, Beginning of Year	1,657,967	2,593,692
Cash and Cash Equivalents, End of Year	$ 2,553,276	$ 1,657,967

The accompanying notes and schedules are an integral part of these financial statements

North West College
Notes to the Financial Statements
for the year ended June 30, 2016

1. PURPOSE AND AUTHORITY

North West College offers educational services and programs under the authority of Section 14 of *The Regional Colleges Act*. The mission of North West College is to provide adult learning opportunities and to promote life-long learning as a means of enhancing the cultural, economic and social life of the individuals and communities it serves.

The Board of the North West College is responsible for administering and managing the educational affairs of the College in accordance with the intent of the *Regional Colleges Act* and its regulations.

2. SIGNIFICANT ACCOUNTING POLICIES

As a government not-for-profit organization, the College prepared these financial statements in accordance with Canadian public sector accounting standards for government reporting entities which it adopted for the June 30, 2013 financial statements. The accounting standards followed for government not-for-profit organizations is the Canadian Institute of Chartered Professional Accountants (CICPA) Public Sector Accounting (PSA) Handbook.

(a) College Reporting Entity

The consolidated financial statements include all of the assets, liabilities, revenues and expenses of the College reporting entity

(b) Measurement Uncertainty and the Use of Estimates

The preparation of financial statements in conformity with PSA standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the year. Uncertainty in the determination of the amount at which an item is recognized or disclosed in financial statements is known as measurement uncertainty. Such uncertainty exists when there is a variance between the recognized or disclosed amount and another reasonably possible amount.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(b) Measurement Uncertainty and the Use of Estimates (continued)

Measurement uncertainty that may be material to these financial statements exists for:

- the liability for employee future benefits of $ 203,800 (June 30, 2015 - $197,600) because actual experience may differ significantly from actuarial or historical estimations and assumptions;
- useful lives of tangible capital assets and related amortization.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary, they are reported in earnings in the periods in which they become known. While best estimates are used for reporting items subject to measurement uncertainty, it is reasonably possible that changes in future conditions, occurring within one fiscal year, could require material changes in the amounts recognized or disclosed.

(c) Financial Instruments

Financial instruments create rights and obligations to receive or deliver economic benefits. Financial instruments include cash and cash equivalents, accounts receivable, portfolio investments, accrued salaries and benefits, accounts payable and accrued liabilities and long term debt.

Financial instruments are assigned to one of two measurement categories: fair value, or cost or amortized cost.

i. **Fair Value**
Fair value measurement applies to portfolio investments in equity instruments that are quoted in an active market. Unrealized changes in fair value are recognized in the statement of remeasurement gains and losses until they are realized, at which time they are transferred to the statement of operations.

Fair value is determined by:
Level 1 quoted prices (unadjusted) in active markets for identical assets or liabilities
Level 2 inputs other than quoted prices that are observable for the asset or liability either directly, (i.e. as prices) or indirectly (i.e. derived from prices); and

North West College
Notes to the Financial Statements
for the year ended June 30, 2016

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(c) Financial Instruments (continued)

i. Fair Value (continued)

Level 3 inputs for the asset or liability that are not based on observable market data (unobservable inputs)

When a decline in fair value is determined to be other than temporary, the amount of the loss is removed from any accumulated remeasurement gains and reported in the statement of operations.

ii. Cost or Amortized Cost

All other financial assets and financial liabilities are measured at cost or amortized cost. Transaction costs are a component of cost for financial instruments measured using cost or amortized cost. For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense. Impairment losses such as write-downs or write-offs are reported in the statement of operations.

(d) Foreign currency translation

Foreign currency transactions are translated at the exchange rate prevailing at the date of the transaction. Monetary assets and liabilities, and non-monetary items included in the fair value measurement category denominated in foreign currencies, are translated into Canadian dollars at the exchange rate prevailing at the financial statement date. Unrealized foreign exchange gains and losses are recognized in the statement of remeasurement gains and losses until they are realized, at which time they are transferred to the statement of operations.

(e) Financial Assets

Financial assets are assets that could be used to discharge existing liabilities or finance future operations and are not for consumption in the normal course of operations. Valuation allowances are used where considered necessary to reduce the amounts reported for financial assets to their net realizable value.

Cash and Cash Equivalents consist of cash, bank deposits and highly liquid investments with initial maturity terms of three months or less and are held for the purpose of meeting short-term operating cash commitments rather than for investing purposes.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(e) Financial Assets (continued)

Accounts Receivable is shown net of allowance for doubtful accounts to reflect the expected net recoverable value. Valuation allowances are recorded where recovery is considered uncertain. Changes in valuation allowances are recorded in the statement of operations.

Inventories for Resale consist of books and promotional items which are held for sale in the ordinary course of operations and are valued at the lower of cost and net realizable value. Cost is determined by using the first in, first out method. Net realizable value is the estimated selling price in the ordinary course of business.

Portfolio Investments consist of a scholarship guaranteed investment certificate with Sunlife and equity with Innovation Credit Union. Equity investments quoted in an active market are reported at fair value and any associated transaction costs are expensed upon initial recognition. Gains and losses on portfolio investments measured at fair value are recorded in accumulated surplus as remeasurement gains and losses until realized. Upon disposition of the investments, the cumulative re-measurement gains and losses are reclassified to the statement of operations. All other portfolio investments are reported at cost or amortized cost, which includes the associated transaction cost upon initial recognition, less any write-downs for a loss in value that is other than a temporary decline. Gains and losses on financial instruments measured at cost or amortized cost are recognized in the statement of operations in the period the gain or loss occurs.

(f) Liabilities

Liabilities are present obligations arising from transactions and events occurring prior to year-end, which will be satisfied in the future through the use of assets or another form of economic settlement.

Accrued Salaries and Benefits represents salaries and benefits owing to or on behalf of work performed by employees, but not yet paid, at the end of the fiscal period. Amounts are payable within one year.

Accounts Payable and Accrued Liabilities include accounts payable and accrued liabilities owing to third parties for goods supplied and services rendered, but not yet paid, at the end of the fiscal period. Amounts are payable within one year.

North West College
Notes to the Financial Statements
for the year ended June 30, 2016

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(f) Liabilities (continued)

Deferred revenue from government transfers represents restricted grants with stipulations that give rise to a liability for which the stipulations have not yet been fulfilled. The revenue is recognized as the stipulation liabilities are settled. Deferred revenue from non-government sources represents revenue related to fees or services received in advance of the fee being earned or the services being performed, and other contributions for which the contributor has placed restrictions on the use of the resources. Tuition and fee revenue is recognized as the course is delivered, revenue from contractual services is recognized as the services are delivered, and revenue from other contributions is recognized in the fiscal year in which the resources are used for the purpose specified.

Liability for Employee Future Benefits represents accumulating non-vesting sick leave benefits that accrue to the College's employees. The cost of these benefits is recorded as the benefits are earned by employees. The liability relating to these benefits is actuarially determined using the projected benefit method pro-rated on service and management's best estimate of expected sick leave usage, discount rate, inflation, salary escalation, termination and retirement rates and mortality. Actuarial gains and losses are amortized on a straight line basis over the expected average remaining service life of the related employee groups. Actuarial valuations are performed periodically. Extrapolations of these valuations are made when a valuation is not done in the current fiscal year.

Long-Term Debt is comprised of capital loans and other long-term debt with initial maturities of more than one year.

(g) Non-Financial Assets

Non-financial assets are assets held for consumption in the provision of services. These assets do not normally provide resources to discharge the liabilities of the College unless they are sold.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(g) Non-Financial Assets (continued)

Tangible Capital Assets have useful lives extending beyond the accounting period, are used by the College to provide services to the public and are not intended for sale in the ordinary course of operations. Tangible capital assets are recorded at cost and include all costs directly attributable to the acquisition, design, construction, development, installation and betterment of the tangible capital asset. The College does not capitalize interest incurred while a tangible capital asset is under construction. Contributed tangible capital assets are recorded at their fair value at the date of receipt.

The cost of depreciable tangible capital assets, net of any residual value, is amortized on a straight line basis over their estimated useful lives as follows:

Buildings	20 years
Furniture and equipment	3 to 10 years
Computer hardware	3 years
Computer software	5 years
Vehicles	5 years
System Development	10 years
Land Improvements	5 years

Tangible capital assets are written down when conditions indicate that they no longer contribute to College's ability to provide goods and services, or when the value of future economic benefits associated with the tangible capital assets are less than their net book value. Write-downs are accounted for as expenses in the statement of operations.

Assets that have a historical or cultural significance, such as works of art and other cultural artifacts, are not recognized as tangible capital assets because a reasonable estimate of future benefits associated with these properties cannot be made.

Prepaid Expenses are prepaid amounts for goods or services, insurance premiums, membership fees, Workers' Compensation premiums and software licenses which will provide economic benefits in one or more future periods. The prepaid amount is recognized as an expense in the year the goods or services are consumed.

North West College
Notes to the Financial Statements
for the year ended June 30, 2016

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(h) Employee Pension Plans

Employees of the College participate in the following pension plans:

Multi-Employer Defined Benefit Plans
The College's employees participate in one of the following multi-employer defined benefit plans:

i) Teachers and other employees holding a teaching certificate participate in either the retirement plan of the Saskatchewan Teachers' Retirement Plan (STRP) or Saskatchewan Teachers' Superannuation Plan (STSP). The College's obligation for these plans is limited to collecting and remitting contributions of the employees at rates determined by the plans.

ii) Other employees participate in the Municipal Employees' Pension Plan (MEPP). In accordance with PSA standards, the plan is accounted for as a defined contribution plan whereby the College's contributions are expensed when due.

(i) Revenue Recognition

Revenues are recorded on the accrual basis. Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues, provided the amount to be received can be reasonably estimated and collection is reasonably assured.

The College's major sources of revenue include the following:

i) Government Transfers (Grants)
Grants from governments are considered to be government transfers. Government transfers are recognized as revenues when the transfer is authorized, all eligibility criteria have been met, the amount can be estimated and collection is reasonably assured except when, and to the extent that, stipulations by the transferor give rise to an obligation that meets the definition of a liability. Eligibility criteria are criteria that the College has to meet in order to receive the transfer. Stipulations describe how the College must use the transfer or the actions it must perform in order to keep the transfer.

Government transfers with eligibility criteria but without stipulations are recognized as revenue when the transfer is authorized and all eligibility criteria have been met.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(i) Revenue Recognition (continued)

i) Government Transfers (Grants) (continued)

Government transfers with or without eligibility criteria but with stipulations are recognized as revenue in the period the transfer is authorized and all eligibility criteria have been met, except when and to the extent that the stipulations give rise to a liability. Restricted transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Stipulations by the transferor may require that the funds only be used for providing specific services or the acquisition of tangible capital assets. For transfers with stipulations, revenue is recognized in the statement of operations as the stipulation liabilities are settled.

ii) Fees and Services

Revenues from tuition fees and other services are recognized in the year they are earned. Amounts that are restricted pursuant to legislation, regulation or agreements with external parties that may only be used in the conduct of certain programs or in the delivery of specific services and transactions are initially recorded as deferred revenue and subsequently recognized as revenue in the fiscal year the related expenses are incurred or services are performed.

iii) Interest Income

Interest is recognized on an accrual basis when it is earned.

iv) Other (Non-Government Transfer) Contributions

Unrestricted contributions are recognized as revenue in the year received or in the year the funds are committed to the College if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions are contributions for which the contributor has placed restrictions on the use of the resources. Externally restricted contributions that are to be held in perpetuity are recognized as revenue in the year in which they are received or committed if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions that are not held in perpetuity are deferred until the resources are used for the purpose specified, at which time the contributions are recognized as revenue. In-kind contributions are recorded at their fair value when they are received.

North West College
Notes to the Financial Statements
for the year ended June 30, 2016

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(j) Expenses

Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year is expensed.

(k) Contingent liabilities

Contingent liabilities are potential liabilities which may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense recorded. If the likelihood is not determinable or an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements.

3. CASH AND CASH EQUIVALENTS

Due to the short-term nature of the investments, market value of cash and cash equivalents approximates cost.

	June 30 2016	June 30 2015
Cash and bank deposits	$ 2,553,276	$ 1,657,967
Cash and cash equivalents	**$ 2,553,276**	**$ 1,657,967**

4. ACCOUNTS RECEIVABLE

All accounts receivable presented on the statement of financial position are net of any valuation allowances for doubtful accounts.

	June 30 2016	June 30 2015
Provincial government:		
Advanced education/economy	$ 32,142	$ 12,780
Other	-	-
Federal government	23,200	14,277
Other receivables	188,904	391,552
	244,246	418,609
Less: Allowance for doubtful accounts	(9,343)	(10,459)
Accounts receivable, net of allowances	**$ 234,903**	**$ 408,150**

5. INVENTORIES FOR RESALE

	June 30 2016	June 30 2015
Bookstore Inventory	$ 27,763	$ 75,502
Inventories for resale	**$ 27,763**	**$ 75,502**

6. PORTFOLIO INVESTMENTS

	June 30 2016	June 30 2015
Portfolio investments in the cost and amortized cost category:	**Cost**	**Cost**
GICs	$ 45,993	$ 45,062
Term deposits	-	-
Other - Equity account	10,000	10,000
Total portfolio investments reported at cost and amortized cost	**55,993**	**55,062**
Total portfolio investments	**$ 55,993**	**$ 55,062**

7. ACCRUED SALARIES AND BENEFITS

	June 30 2016	June 30 2015
Accrued salaries	$ 209,200	$ 210,512
Accrued salaries and benefits	**$ 209,200**	**$ 210,512**

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	June 30 2016	June 30 2015
Ministry of Advanced Education	-	-
Ministry of Economy	-	-
Other	$ 242,392	$ 190,430
Accounts payable and accrued liabilities	**$ 242,392**	**$ 190,430**

9. DEFERRED REVENUE

	June 30 2015	Addition during the year	Revenue recognized in the year	June 30 2016
Tuitions and fees	$ 41,131	$ 113,843	$ 41,131	$ 113,843
Rents	2,550	1,588	2,550	1,588
Deferred revenue	**$ 43,681**	**$ 115,431**	**$ 43,681**	**$ 115,431**

North West College
Notes to the Financial Statements
for the year ended June 30, 2016

10. LIABILITY FOR EMPLOYEE FUTURE BENEFITS

The College provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include non-vested sick leave. Significant assumptions are listed below. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the statement of financial position.

Details of the employee future benefits are as follows:

	June 30 2016	June 30 2015
Actuarial valuation date		
Long-term assumptions used:		
Salary escalation rate (percentage)	1.50%	1.75%
Discount rate (percentage)	2.30%	2.80%
Expected average remaining service life (years)	11.2	11.2

Liability for Employee Future Benefits	June 30 2016	June 30 2015
Accrued Benefit Obligation - beginning of year	$ 202,800	$ 190,000
Valuation effect	24,800	-
Current period benefit cost	41,300	35,000
Interest cost	5,200	5,400
Benefit payments	(41,000)	(31,400)
Actuarial gains / losses	5,500	3,300
Plan amendments	-	-
Accrued Benefit Obligation - end of year	238,600	202,800
Unamortized Net Actuarial Gains / Losses	(34,800)	(5,200)
Liability for Employee Future Benefits	**$ 203,800**	**$ 197,600**

Employee Future Benefits Expense	June 30 2016	June 30 2015
Current period benefit cost	$ 41,300	$ 35,500
Amortization of net actuarial gain / loss	700	400
Plan amendments	-	-
Benefit cost	42,000	35,900
Interest cost on unfunded employee future benefits obligation	5,200	5,400
Total Employee Future Benefits Expense	**$ 47,200**	**$ 41,300**

11. LONG-TERM DEBT

Details of Long-Term Debt:		June 30 2016	June 30 2015
Capital Loans	*Royal Bank Loan*	$ 377,685	$ 492,235
Total Long Term Debt		**$ 377,685**	**$ 492,235**

	Capital Loans	Capital Leases	Other LT Debt	Total
2017	$ 118,077	$ -	$ -	$ 118,077
2018	122,105	-	-	122,105
2019	126,270	-	-	126,270
Thereafter	11,233	-	-	11,233
Total	$ 377,685	$ -	$ -	$ 377,685

Principal and interest payments on the long-term debt are as follows					
	Capital Loans	Capital Leases	Other LT Debt	2016	2015
Principal	$ 114,182	$ -	$ -	$ 114,182	$ 110,627
Interest	15,106	-	-	15,106	18,852
Total	$ 129,288	$ -	$ -	$ 129,288	$ 129,479

The Royal Bank loan is secured by a resolution to borrow with a copy of the authorization letter from the Ministry of Advanced Education. Monthly payments are $10,774 with interest at 3.36%. Loan terms were negotiated in October 2013, reducing the interest rate from 5.31%. The loan will be fully paid in July of 2019.

North West College
Notes to the Financial Statements
for the year ended June 30, 2016

12. TANGIBLE CAPITAL ASSETS

	Land Improvements	Buildings	Furniture and Equipment	Computer Hardware	Computer Software	Vehicles	Work in Progress	2016	2015
Tangible Capital Assets - at Cost:									
Opening Balance at Start of Year	$ 46,637	$ 15,476,877	$ 1,140,045	$ 1,430,707	$ 429,315	$ 118,636	$ 253,562	$ 18,895,779	$ 18,328,511
Additions/Purchases	-	7,383	86,530	10,924	5,599	51,987	71,709	234,132	567,268
Disposals	-	-	-	-	-	-	-	-	-
Write-Downs	-	-	-	-	-	-	-	-	-
Transfers to (from)	-	6,923	-	-	-	-	(6,923)	-	-
Closing Balance at End of Year	**46,637**	**15,491,183**	**1,226,575**	**1,441,631**	**434,914**	**170,623**	**318,348**	**19,129,911**	**18,895,779**
Tangible Capital Assets - Amortization:									
Opening Balance at Start of Year	29,010	6,110,455	917,210	1,301,790	230,883	81,291	-	8,670,639	7,701,421
Amortization of the Period	8,649	773,867	87,590	45,492	43,492	34,125	-	993,215	969,218
Disposals	-	-	-	-	-	-	-	-	-
Write-Downs	-	-	-	-	-	-	-	-	-
Closing Balance at End of Year	**37,659**	**6,884,322**	**1,004,800**	**1,347,282**	**274,375**	**115,416**	**-**	**9,663,854**	**8,670,639**
Net Book Value:									
Opening Balance at Start of Year	17,627	9,366,422	222,835	128,917	198,432	37,345	253,562	10,225,140	10,627,090
Closing Balance at End of Year	8,978	8,606,861	221,775	94,349	160,539	55,207	318,348	9,466,057	10,225,140
Change in Net Book Value	$ (8,649)	$ (759,561)	$ (1,060)	$ (34,568)	$ (37,893)	$ 17,862	$ 64,786	$ (759,083)	$ (401,950)

13. PREPAID EXPENSES

	June 30 2016	June 30 2015
Other	$ 52,243	$ 35,335
Residence Prepaid	8,092	-
Prepaid expenses	**$ 60,335**	**$ 35,335**

14. EMPLOYEE PENSION PLANS

Multi-Employer Defined Benefit Plans

Information on the multi-employer pension plans to which the College contributes is as follows:

i) Saskatchewan Teachers' Retirement Plan (STRP) or Saskatchewan Teachers' Superannuation Plan (STSP):

The STRP and STSP provide retirement benefits based on length of service and pensionable earnings.

The STRP and STSP are funded by contributions by the participating employee members and the Government of Saskatchewan. The College's obligation to the STRP and STSP is limited to collecting and remitting contributions of the employees at rates determined by the plans.

14. EMPLOYEE PENSION PLANS (continued)

Multi-Employer Defined Benefit Plans (continued)

Accordingly, these financial statements do not include any expense for employer contributions to these plans. Net pension assets or liabilities for these plans are not reflected in these financial statements as ultimate responsibility for retirement benefits rests with the Saskatchewan Teachers' Federation for the STRP and with the Government of Saskatchewan for the STSP.

Details of the contributions to these plans for the College's employees are as follows:

	2016			2015
	STRP	STSP	TOTAL	TOTAL
Number of active College members	*16*	*3*	*19*	*18*
Member contribution rate (percentage of salary)	11.43%	6.87%		
Member contributions for the year	$ 120,329	$ 15,502	$ 135,831	$ 114,421

ii) Municipal Employees' Pension Plan (MEPP)

The MEPP provides retirement benefits based on length of service and pensionable earnings.

The MEPP is funded by employer and employee contributions at rates set by the Municipal Employees' Pension Commission.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and the adequacy of plan funding. Any actuarially determined deficiency is the responsibility of the participating employers and employees which could affect future contribution rates and/or benefits.

The contributions to the MEPP by the participating employers are not segregated in separate accounts or restricted to provide benefits to the employees of a particular employer. As a result, individual employers are not able to identify their share of the underlying assets and liabilities, and the net pension assets or liabilities for this plan are not recognized in these financial statements. In accordance with PSA standards, the plan is accounted for as a defined contribution plan whereby the College's contributions are expensed when due.

North West College
Notes to the Financial Statements
for the year ended June 30, 2016

14. EMPLOYEE PENSION PLANS (continued)

Multi-Employer Defined Benefit Plans (continued)

Details of the MEPP are as follows:

	2016	2015
Number of active College members	*114*	*89*
Member contribution rate (percentage of salary)	*8.15%*	*8.15%*
College contribution rate (percentage of salary)	*8.15%*	*8.15%*
Member contributions for the year	$ 401,163	$ 389,048
College contributions for the year	401,163	389,048
Actuarial valuation December 31, 2014	31-Dec-14	31-Dec-13
Plan Assets ('000's)	$ 1,779,119	$ 1,589,549
Plan Liabilities ('000's)	1,657,233	1,481,427
Plan Surplus (Deficit) ('000's)	$ 121,886	$ 108,122

15. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Personnel Costs	Program Contracts	Supplies and Services	Amortization of TCA	Debt Servicing	2016 Actual	2016 Budget	2015 Actual
General	$ 2,927,786	$ 125,207	$ 1,688,502	$ 993,215	$ 14,740	$ 5,749,450	$ 6,058,093	$ 5,673,925
Skills Training	1,862,113	646,367	332,204	-	-	2,840,684	3,142,546	2,938,094
Basic Education	2,322,816	146,202	332,745	-	-	2,801,763	2,590,723	2,552,788
University	4,032	305,423	25,550	-	-	335,005	428,468	574,990
Services	1,083,804	-	489,755	-	-	1,573,559	1,448,070	1,488,259
Scholarships	-	-	72,544	-	-	72,544	100,000	91,592
Development	-	-	-	-	-	-	-	-
Sudent Housing	139,417	-	173,794	-	-	313,211	382,510	291,397
TOTAL	$ 8,339,968	$ 1,223,199	$ 3,115,094	$ 993,215	$ 14,740	$13,686,216	$14,070,410	$13,611,045

16. RISK MANAGEMENT

The College is exposed to financial risks from its financial assets and liabilities. These risks include credit risk, liquidity risk and market risk (consisting of interest rate risk and foreign exchange risk).

i) Credit Risk

Credit risk is the risk to the College from potential non-payment of accounts receivable. The credit risk related to the College's receivables from the provincial government, federal government and their agencies is considered to be minimal. For other receivables, the College has adopted credit policies which include the regular review of the College's overdue accounts. The College does not have significant exposure to any individual customer. Management reviews accounts receivable on a case by case basis to determine if a valuation allowance is necessary to reflect impairment in collectability.

16. RISK MANAGEMENT (continued)

i) Credit Risk (continued)

The aging of accounts receivable at June 30, 2016 and June 30, 2015 was:

	June 30, 2016		June 30, 2015	
	Accounts Receivable	Allowance of Doubtful Accounts	Accounts Receivable	Allowance of Doubtful Accounts
Current	$ 91,016	$ -	$ 311,652	$ -
31-60 days	5,356	-	14,283	-
60-90 days	(4,949)	-	6,008	-
Over 90 days	152,823	9,343	86,666	10,459
Total	$ 244,246	9,343	$ 418,609	10,459
Net		$ 234,903		$ 408,150

ii) Liquidity Risk

Liquidity risk is the risk that the College will not be able to meet its financial obligations as they come due. The College manages liquidity risk by maintaining adequate cash balances, budget practices and monitoring, forecasts. The following table sets out the contractual maturities of the College's financial liabilities:

	June 30, 2016			
	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accrued salaries and benefits	$ 209,200	-	-	-
Accounts payable and accrued liabilities	242,392	-	-	-
Long-term debt	58,543	$ 59,534	$ 259,618	-
Liability for employee future benefits	23,600	23,600	156,600	-
Deferred revenue	115,431	-	-	-
Total	$ 649,166	$ 83,134	$ 416,218	$ -

iii) Market Risk

The College is exposed to market risks with respect to interest rates and foreign currency exchange rates as follows:

Interest Rate Risk:

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The College's interest rate exposure relates to cash and cash equivalents, portfolio investments, bank indebtedness and long-term debt. The College also has an authorized bank line of credit of $250,000 with interest payable monthly at a rate of prime less .25%. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of June 30, 2016.

North West College
Notes to the Financial Statements
for the year ended June 30, 2016

16. RISK MANAGEMENT (continued)

iii) Market Risk (continued)

Interest Rate Risk: (continued)

The College minimizes these risks by:

- holding cash in an account at a Canadian bank, denominated in Canadian currency
- investing in GICs and term deposits for short terms at fixed interest rates
- managing cash flows to minimize utilization of its bank line of credit
- managing its interest rate risk on long-term debt through the exclusive use of fixed rate terms for its long-term debt

Foreign Currency Risk:
Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The College is exposed to currency risk on purchases denominated in U.S. dollars for which the related accounts payable balances are subject to exchange rate fluctuations; however, this risk is minimal as the College does not make a significant amount of purchases denominated on a foreign currency.

17. BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board on April 27, 2015 and the Minister of Advanced Education on June 29, 2015.

18. RELATED PARTIES

These financial statements include transactions with related parties. The College is related to all Government of Saskatchewan ministries, agencies, boards, school divisions, health authorities, colleges and crown corporations under the common control of the Government of Saskatchewan. The College is also related to non-Crown enterprises that the Government jointly controls or significantly influences. In addition, the College is related to other non-Government organizations by virtue of its economic interest in these organizations.

18. RELATED PARTIES (continued)

Related Party Transactions:

Transactions with these related parties are in the normal course of operations. Amounts due to or from and the recorded amounts of transactions resulting from these transactions are included in the financial statements and the table below. They are recorded at exchange amounts which approximate prevailing market rates charged by those organizations and are settled on normal trade terms.

	June 30 2016	June 30 2015
Revenues:		
Ministry of Advanced Education/Economy	$ 9,482,849	$ 9,402,555
Saskatchewan Polytechnic	29,000	8,000
Saskatchewan Gov't Employee Union	22,144	14,992
Saskatchewan Housing Corporation	15,000	91,063
Saskatchewan Regional Colleges	1,960	8,421
Living Sky School Division No. 202	492,935	229,145
University of Regina (includes tuitions)	257,346	403,660
University of Saskatchewan (includes tuitions)	119,394	78,843
Northwest School Division No. 203	80,201	85,380
Prairie Spirit School Division No. 206	50,000	50,000
CanSask	34,789	36,118
	$ 10,585,618	$ 10,408,177

Expenses:		
Saskatchewan Polytechnic	$ 760,111	$ 808,400
Saskatchewan Gov't Employee Union	183,444	174,905
Saskatchewan Regional Colleges	8,189	15,961
SaskTel	132,141	120,950
SaskEnergy	16,069	18,241
SaskPower	51,969	50,674
Saskatchewan Government Services	611,833	627,891
Saskatchewan Workers Compensation Board	24,633	25,282
Saskatchewan Teachers' Superannuation Board	18,398	15,168
Saskatchewan Teachers' Federation	120,329	99,254
Living Sky School Division No. 202	156,917	198,687
Saskatchewan Government Insurance	6,191	-
Saskatchewan Tourism and Education Council	2,237	-
Association of Saskatchewan Regional Colleges	32,554	49,463
University of Regina	242,618	452,907
University of Saskatchewan	27,670	35,347
	$ 2,395,303	$ 2,693,130

North West College
Notes to the Financial Statements
for the year ended June 30, 2016

18. RELATED PARTIES (continued)

Related Party Transactions: (continued)

	June 30 2016	June 30 2015
Accounts Receivable:		
Ministry of Advanced Education/Economy	$ 1,000	$ 11,840
Minister of Finance	31,142	16,587
Govt of Canada	23,200	-
Saskatchewan Polytechnic	21,060	-
Living Sky School Division No. 202	-	229,145
	$ 76,402	**$ 257,572**
Accounts Payable and Accrued Liabilities:		
Minister of Finance	$ 1,893	$ -
University of Regina	54,494	-
Living Sky School Division No. 202	5,335	-
Saskatchewan Polytechnic	-	1,128
Saskatchewan Regional Colleges	9,632	478
	$ 71,354	**$ 1,606**
Deferred Revenue:		
Ministry of Advanced Education/Economy	$ -	$ 30,000
	$ -	**$ 30,000**

In addition, the College pays Provincial Sales Tax to the Saskatchewan Ministry of Finance on all its taxable purchases and customer sales on items that are deemed taxable. Taxes paid are recorded as part of the cost of those purchases.

Other transactions with related parties and amounts due to/from them are described separately in the financial statements or notes thereto.

A portion of the revenue from the Government of Saskatchewan includes funding to service the principal and interest on the College's loan.

19. ACCUMULATED SURPLUS

Accumulated surplus represents the financial assets and non-financial assets of the College less liabilities. This represents the accumulated balance of net surplus arising from the operations of the College and accumulated net remeasurement gains and losses.

19. ACCUMULATED SURPLUS (continued)

Certain amounts of the accumulated operating surplus, as approved by the Board, have been designated for specific future purposes as described in a schedule of restricted net assets (see below). These internally restricted amounts are included in the accumulated surplus presented in the statement of financial position. Accumulated surplus from operations also includes externally restricted contributions for which the contributor has placed restrictions that the resources be held in perpetuity.

The College does maintain separate bank accounts for the internally restricted amounts and externally restricted resources to be held in perpetuity.

Details of accumulated surplus are as follows:

	June 30 2015	Addition during the year	Reductions during the year	June 30 2016
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	$ 10,225,140	$ 234,132	$ 993,215	$ 9,466,057
Less: Debt owing on Tangible Capital Assets	492,235		114,550	377,685
	9,732,905	**234,132**	**878,665**	**9,088,372**
External Contributions to be Held in Perpetuity	**45,062**	**931**	**-**	**45,993**
Internally Restricted Operating Surplus:				
Capital projects:				
Designated for tangible capital asset expenditures	745,000	604,738	249,346	1,100,392
	745,000	**604,738**	**249,346**	**1,100,392**
Other:				
Operating Reserve	150,001	227,000	26,880	350,121
Residence Reserve	181,429	36,809	-	218,238
Scholarship Reserve	194,997	-	26,537	168,460
	526,427	**263,809**	**53,417**	**736,819**
Unrestricted Operating Surplus	**273,304**	**4,939**	**-**	**278,243**
Total Accumulated Surplus from Operations	$ 11,322,698	$ 1,108,549	$ 1,181,428	$ 11,249,819
Accumulated remeasurement gains and losses	-	-	-	-
Total Accumulated Surplus	$ 11,322,698	$ 1,108,549	$ 1,181,428	$ 11,249,819

The purpose and nature of each Internally Restricted Surplus amount is as follows:

Externally restricted

The Basic Education Endowment reserve is subject to the restrictions of the agreement requiring that the principal be invested in perpetuity and that only the resulting income may be utilized for scholarship purposes.

North West College
Notes to the Financial Statements
for the year ended June 30, 2016

19. ACCUMULATED SURPLUS (continued)

Internally restricted

The Residence Reserve is a reserve to address future maintenance and improvement needs of the Student Residence in the Meadow Lake Campus.

The Scholarship Reserve is a reserve created for the purpose of student scholarships, which are awarded on a yearly basis or as per the requirements of the scholarship.

The Operating Reserve consists of reserves intended to satisfy College operations where there is a specific purpose. These consist of:

- Management Information Systems Reserve relates to all systems that support management function. Forecast costs include upgrades to the management information system and improvements with employee electronic time tracking and budgeting.

- Professional Development Reserve was introduced to reflect the College's commitment to staff development. The reserve will be maintained in accordance with College planning and policy.

- Program Reserve was introduced in response to a change in reporting standards for the Provincial Government. The resulting change establishes a program reserve to reflect the amount not utilized in the current year and intended for the 2016/17 program year.

- Facilities Reserve is an ongoing reserve established to provide the College flexibility to address emergent facility requirements, to undertake planning activities, and to contribute to projects where necessary. This reserve has been increased to provide additional facilities planning flexibility and to allow for a proactive approach to the ongoing operation of over 130,000 square feet of College campus space.

- Furniture and Equipment Replacement Reserve is an ongoing reserve to fund the replacement of furniture and equipment.

- Vehicle Replacement Reserve is an ongoing reserve established to fund the replacement costs of the fleet of vehicles used by the College. The reserve will be maintained in accordance with College strategy.

19. ACCUMULATED SURPLUS (continued)

Internally restricted (continued)

- Telecommunications Upgrade Reserve was introduced to fund the College's replacement target of the College's core telecommunications infrastructure. This reserve was completely utilized in 2015/16.

- Information Technology Reserve is an ongoing reserve to support the replacement and expansion of information technology equipment in the College. Annual requirements in excess of planned operating expenditures and planned capital purchases are funded from this reserve.

- Maintenance and Improvements Reserve is continued to address the College's commitment to assuring the long-term viability of student housing. Appropriations will be made annually and the reserve will be maintained in accordance with College planning and commitments.

- Campus Development Reserve is introduced in 2015/16 to address campus facility opportunities and space needs.

20. CONTINGENT LIABILITIES

A union representing employees of an employer unrelated to the College has applied by Notice of Motion for an order quashing purported decisions of the Municipal Employees Pension Plan, relating to the application of actuarial surplus in the fund, as well as other relief. Several participating employers, including the College have been named. It is not possible to estimate the potential effect of the claim at this stage of the proceedings.

The Saskatchewan Housing Corporation funding agreement for construction of the Meadow Lake student housing project contains stipulations that continue to be met. In the event of default principal would become due with interest at a rate of 5.19% per annum. The contingent liability matures May 2, 2021.

Schedule 1

North West College
Schedule of Revenues and Expenses by Function
for the year ended June 30, 2016

	2016 Actual									2016	2016	2015
	General	Skills Training		Basic Education		Services		University	Scholarships	Student Housing		
		Credit	Non-credit	Credit	Non-credit	Learner Support	Counsel	Credit			Actual	Budget	Actual
Revenues (Schedule 2)													
Provincial government	$ 5,751,078	$ 1,494,585	$ -	$ 1,911,182	$ 525,984	$ 42,520	$ -	$ -	$ -	$ -	$ 9,725,349	$ 9,290,460	$ 9,402,555
Federal government	-	-	-	-	264,474	-	-	-	-	-	264,474	257,838	352,436
Other	284,328	1,249,389	361,507	681,067	490	345,110	1,974	303,622	46,007	350,020	3,623,514	3,595,075	3,321,584
Total Revenues	6,035,406	2,743,974	361,507	2,592,249	790,948	387,630	1,974	303,622	46,007	350,020	13,613,337	13,143,373	13,076,575
Expenses (Schedule 3)													
Agency contracts	125,207	472,466	173,901	56,774	89,428	-	-	305,423	-	-	1,223,199	1,336,197	1,370,284
Amortization	993,215	-	-	-	-	-	-	-	-	-	993,215	967,357	969,218
Equipment	177,721	9,350	-	19,007	10,032	585	139	-	-	12,205	229,039	269,840	184,030
Facilities	759,739	61,164	-	73,622	8,120	-	-	462	-	131,258	1,034,365	1,042,707	1,076,080
Information technology	66,603	2,108	-	4,874	3,904	5,289	-	80	-	-	82,858	79,531	94,563
Operating	699,179	228,190	31,392	132,774	80,412	471,717	12,025	25,008	72,544	30,331	1,783,572	1,913,188	1,780,792
Personal services	2,927,786	1,806,104	56,009	1,952,182	370,634	913,335	170,469	4,032	-	139,417	8,339,968	8,461,190	8,136,078
Total Expenses	5,749,450	2,579,382	261,302	2,239,233	562,530	1,390,926	182,633	335,005	72,544	313,211	13,686,216	14,070,410	13,611,045
Surplus (Deficit) for the year	$ 285,956	$ 164,592	$ 100,205	$ 353,016	$ 228,418	$ (1,003,296)	$ (180,659)	$ (31,383)	$ (26,537)	$ 36,809	$ (72,879)	$ (927,037)	$ (534,470)

Schedule 2

North West College
Schedule of Revenues by Function
for the year ended June 30, 2016

	2016 Revenues Actual										2016	2016	2015
	General	Skills Training		Basic Education		Services		University	Scholarships	Student Housing	Total Revenues Actual	Total Revenues Budget	Total Revenues Actual
		Credit	Non-credit	Credit	Non-credit	Learner Support	Counsel	Credit					
Provincial Government													
Advanced Education/ Economy													
Operating grants	$ 4,185,752	$ 150,324	$ -	$ 171,120	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,507,196	$ 4,522,600	$ 4,488,400
Program grants	1,178,605	1,344,261	-	1,740,062	107,004	-	-	-	-	-	4,369,932	4,407,049	4,275,868
Capital grants	22,000	-	-	-	-	-	-	-	-	-	22,000	201,000	22,000
	5,386,357	1,494,585	-	1,911,182	107,004	-	-	-	-	-	8,899,129	9,130,649	8,786,268
Contracts	-	-	-	-	-	40,000	-	-	-	-	40,000	-	44,500
Other	14,221	-	-	-	418,980	-	-	-	-	-	433,201	46,500	306,724
	5,400,578	1,494,585	-	1,911,182	525,984	40,000	-	-	-	-	9,372,329	9,177,149	9,137,492
Other provincial	350,500	-	-	-	-	2,520	-	-	-	-	353,020	113,311	265,063
Total Provincial	5,751,078	1,494,585	-	1,911,182	525,984	42,520	-	-	-	-	9,725,349	9,290,460	9,402,555
Federal Government													
Operating grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Program grants	-	-	-	-	264,474	-	-	-	-	-	264,474	257,838	-
Capital grants	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	264,474	-	-	-	-	-	264,474	257,838	-
Other Federal	-	-	-	-	-	-	-	-	-	-	-	-	352,436
Total Federal	-	-	-	-	264,474	-	-	-	-	-	264,474	257,838	352,436
Other Revenue													
Admin recovery	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracts	8,000	100,000	217,140	676,508	-	-	-	-	-	-	1,001,648	863,690	878,071
Interest	28,317	-	-	-	-	-	-	-	2,836	-	31,153	32,000	23,726
Rents	10,846	-	-	-	-	-	-	-	-	318,721	329,567	332,325	310,056
Resale items	264	(1,890)	310	-	180	336,623	-	-	-	-	335,487	250,000	283,081
Tuitions	89,198	1,107,912	143,122	4,550	210	7,762	1,600	302,414	-	-	1,656,777	1,913,160	1,630,243
Donations	-	-	-	-	-	-	-	-	43,171	-	43,171	43,000	47,883
Other	147,703	43,367	935	-	100	725	374	1,208	-	31,299	225,711	160,900	148,724
Total Other	284,328	1,249,389	361,507	681,067	490	345,110	1,974	303,622	46,007	350,020	3,623,514	3,595,075	3,321,584
Total Revenues	$ 6,035,406	$ 2,743,974	$ 361,507	$ 2,592,249	$ 790,948	$ 387,630	$ 1,974	$ 303,622	$ 46,007	$ 350,020	$ 13,613,337	$ 13,143,373	$ 13,076,575

Schedule 3

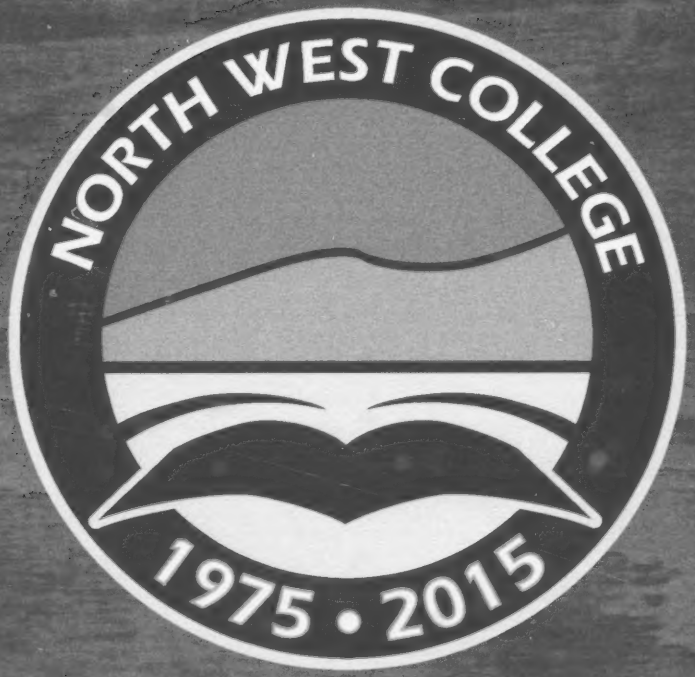
North West College
Schedule of Expenses by Function
for the year ended June 30, 2016

	2016 Expenses Actual										2016	2016	2015
	General (Schedule 4)	Skills Training		Basic Education		Services		University	Scholarships	Student Housing	**Total Expenses Actual**	Total Expenses Budget	Total Expenses Actual
		Credit	Non-credit	Credit	Non-credit	Learner Support	Counsel	Credit					
Agency Contracts													
Contracts	$ 125,207	$ 472,466	$ 173,901	$ 56,774	$ 89,428	$ -	$ -	$ 305,423	$ -	$ -	$ 1,223,199	$ 1,336,197	$ 1,370,284
Instructors	-	-	-	-	-	-	-	-	-	-	-	-	-
	125,207	472,466	173,901	56,774	89,428	-	-	305,423	-	-	1,223,199	1,336,197	1,370,284
Amortization	993,215	-	-	-	-	-	-	-	-	-	993,215	967,957	969,218
Equipment													
Equipment (non-capital)	150,400	2,518	-	19,007	10,032	585	139	-	-	9,539	192,220	170,983	148,940
Rental	-	160	-	-	-	-	-	-	-	-	160	18,000	24,674
Repairs and maintenance	27,321	6,672	-	-	-	-	-	-	-	2,666	36,659	80,657	10,416
	177,721	9,350	-	19,007	10,032	585	139	-	-	12,205	229,039	269,640	184,030
Facilities													
Building supplies	-	-	-	-	-	-	-	-	-	328	328	4,200	512
Grounds	102	-	-	-	-	-	-	-	-	2,012	2,114	2,400	3,935
Janitorial	296,018	-	-	2,296	-	-	-	-	-	-	298,314	38,905	268,748
Rental	239,843	53,531	-	67,279	8,120	-	-	462	-	-	369,235	368,615	470,586
Repairs & maintenance buildings	40,506	649	-	-	-	-	-	-	-	32,034	73,189	343,729	64,154
Utilities	183,270	6,984	-	4,047	-	-	-	-	-	96,884	291,185	284,858	268,145
	759,739	61,164	-	73,622	8,120	-	-	462	-	131,258	1,034,365	1,042,707	1,076,080
Information Technology													
Computer services	1,943	-	-	-	-	-	-	-	-	-	1,943	21,735	2,897
Data communications	2,803	1,631	-	4,079	459	-	-	-	-	-	8,972	1,040	8,323
Equipment (non-capital)	-	-	-	-	-	-	-	-	-	-	-	-	6,889
Materials & supplies	-	-	-	-	3,445	-	-	-	-	-	3,445	-	-
Rental	-	-	-	-	-	-	-	-	-	-	-	-	-
Repairs & maintenance buildings	37	-	-	-	-	-	-	-	-	-	37	-	1,346
Software (non-capital)	61,820	477	-	795	-	5,289	-	80	-	-	68,461	56,756	75,108
	66,603	2,108	-	4,874	3,904	5,289	-	80	-	-	82,858	79,531	94,563
Operating													
Advertising	196,043	26,764	12,560	6,580	5,419	71,789	508	419	-	-	320,082	343,595	207,071
Association fees & dues	25,375	-	-	-	174	100	929	-	-	-	26,578	37,253	41,266
Bad debts	3,782	-	-	-	-	-	-	-	-	3,357	7,139	6,000	6,194
Financial services	27,744	-	-	-	-	-	-	-	-	-	27,744	7,800	26,904
In-service (includes PD)	60,134	7,428	-	11,010	1,503	6,676	1,200	-	-	600	88,551	186,429	184,181
Insurance	34,152	400	-	400	-	-	-	-	-	11,903	46,855	43,845	50,489
Materials & supplies	53,826	151,133	18,605	83,543	47,004	6,518	438	669	-	880	360,596	349,643	350,263
Postage, freight & courier	29,266	2,679	888	2,652	1,033	2,140	14	87	-	-	38,759	40,338	39,788
Printing & copying	4,675	5,606	59	9,312	2,626	222	(4)	649	-	1,696	24,841	14,672	21,104
Professional services	52,380	-	-	-	-	-	-	-	-	6,399	58,779	141,599	77,145
Resale items	-	(19)	-	-	-	337,402	-	-	-	-	337,383	227,273	262,645
Subscriptions	9,071	1,003	-	1,068	-	-	1,311	-	-	-	12,453	6,993	26,532
Telephone & fax	54,556	1,557	-	4,702	50	-	-	446	-	522	61,833	57,623	52,312
Travel	54,347	27,342	1,180	12,907	22,603	45,306	7,614	14,800	-	959	187,058	150,693	216,986
Other	93,828	4,297	100	600	-	1,564	15	7,938	72,544	4,035	184,921	299,432	217,912
	699,179	228,190	31,392	132,774	80,412	471,717	12,025	25,008	72,544	30,331	1,783,572	1,913,188	1,760,792
Personal Services													
Employee benefits	436,417	231,032	5,860	177,598	50,677	141,193	25,065	277	-	22,946	1,091,065	1,114,061	1,078,090
Honoraria	17,173								-		17,173	27,285	21,493
Salaries	2,474,196	1,575,072	50,149	1,774,584	319,957	772,142	145,404	3,755	-	108,701	7,223,960	7,313,718	7,032,775
Other									-	7,770	7,770	6,126	3,720
	2,927,786	1,806,104	56,009	1,952,182	370,634	913,335	170,469	4,032	-	139,417	8,339,968	8,461,190	8,136,078
Total Expenses	$ 5,749,450	$ 2,579,382	$ 261,302	$ 2,239,233	$ 562,530	$ 1,390,926	$ 182,633	$ 335,005	$ 72,544	$ 313,211	$ 13,686,216	$ 14,070,410	$ 13,611,045

Schedule 4

North West College
Schedule of General Expenses by Functional Area
for the year ended June 30, 2016

	2016 General Actual				2016	2016	2015
	Governance	Operating and Administration	Facilities and Equipment	Information Technology	**Total General Actual**	Total General Budget	Total General Actual
Agency Contracts							
Contracts	$ -	$ 125,207	$ -	$ -	$ 125,207	$ 11,000	$ 12,595
Instructors	-	-	-	-	-	-	-
	-	125,207	-	-	125,207	11,000	12,595
Amortization	-	993,215	-	-	993,215	967,957	969,218
Equipment							
Equipment (non-capital)	-	139	31,055	119,206	150,400	170,111	127,526
Rental	-	-	-	-	-	-	24,089
Repairs and maintenance	-	668	24,250	2,403	27,321	73,157	6,577
	-	807	55,305	121,609	177,721	243,268	158,192
Facilities							
Building supplies	-	-	-	-	-	-	-
Grounds	-	-	102	-	102	-	-
Janitorial	-	-	296,018	-	296,018	38,905	264,828
Rental	-	4,364	235,479	-	239,843	238,529	313,663
Repairs & maintenance buildings	-	-	40,506	-	40,506	317,809	36,783
Utilities	-	-	183,270	-	183,270	180,743	161,317
	-	4,364	755,375	-	759,739	775,986	776,591
Information Technology							
Computer services	-	1,943	-	-	1,943	-	1,880
Data communications	-	421	-	2,382	2,803	1,040	2,909
Equipment (non-capital)	-	-	-	-	-	-	-
Materials & supplies	-	-	-	-	-	-	-
Rental	-	-	-	-	-	-	-
Repairs & maintenance buildings	-	-	-	37	37	-	1,265
Software (non-capital)	-	9,688	5,333	46,799	61,820	48,250	74,508
	-	12,052	5,333	49,218	66,603	49,290	80,562
Operating							
Advertising	-	196,043	-	-	196,043	266,005	145,050
Association fees & dues	23,592	1,373	410	-	25,375	35,822	40,129
Bad debts	-	3,782	-	-	3,782	-	139
Financial services	-	27,744	-	-	27,744	7,800	26,904
In-service (includes PD)	12,872	44,460	1,602	1,200	60,134	159,756	98,384
Insurance	-	26,228	7,924	-	34,152	32,325	35,423
Materials & supplies	-	53,748	78	-	53,826	54,365	50,726
Postage, freight & courier	-	29,205	-	61	29,266	28,451	32,818
Printing & copying	-	4,675	-	-	4,675	7,172	4,419
Professional services	2,108	50,272	-	-	52,380	140,599	73,230
Resale items	-	-	-	-	-	-	-
Subscriptions	247	8,731	93	-	9,071	6,343	4,555
Telephone & fax	-	54,545	11	-	54,556	44,090	44,378
Travel	23,163	19,054	7,938	4,192	54,347	54,435	71,527
Other	759	92,951	118	-	93,828	99,467	108,103
	62,741	612,811	18,174	5,453	699,179	936,630	735,785
Personal Services							
Employee benefits	365	378,321	34,893	22,838	436,417	450,030	457,106
Honoraria	17,173	-	-	-	17,173	27,285	21,493
Salaries	-	2,165,880	165,402	142,914	2,474,196	2,596,647	2,468,088
Other	-	-	-	-	-	-	(5,705)
	17,538	2,544,201	200,295	165,752	2,927,786	3,073,962	2,940,982
Total General Expenses	$ 80,279	$ 4,292,657	$ 1,034,482	$ 342,032	$ 5,749,450	$ 6,058,093	$ 5,673,925



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10702 Diefenbaker Drive, North Battleford, SK S9A 4A8
Phone: 306-937-5100

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720 – 5th Street West, Meadow Lake, SK S9X 1T9
Phone: 306-234-5100

www.northwestcollege.ca